



राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश शासन द्वारा प्रकाशित

खंड VI]

शिमला, शनिवार, 1 फरवरी, 1958

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भाग 1—वैधानिक नियमों को छोड़ कर हिमाचल प्रदेश के उपराज्यपाल और जुड़िशल कमिशनरज कोर्ट द्वारा अधिसूचनाएं इत्यादि

HIMACHAL PRADESH ADMINISTRATION

APPOINTMENTS DEPARTMENT

NOTIFICATION

Simla-4, the 21st January, 1958

No. App. 1-510/57.—The Lieutenant Governor, Himachal Pradesh, is pleased to grant 19 days terminal leave to Shri Indar Sen, ex-Secretary to the Lieutenant Governor, with effect from the 9th November, 1957, F.N. to 27th November, 1957, A.N.

A. B. MALIK, I.A.S.,
Chief Secretary.

1957, issued by the Government of India, Ministry of Food and Agriculture *vide* their Notification No. F. 16-1/57-M, dated the 23rd April, 1957, the Lieutenant Governor, Himachal Pradesh, is pleased to appoint the District Agricultural Officers in Himachal Pradesh to be the "licensing authorities" for the purpose of the Fertiliser (Control) Order, 1957, within their respective Districts.

Simla-4, the 21st January, 1958

No. Agr. 2-645/57.—In exercise of the powers vested in him under clause 5 of the Fertiliser (Control) Order, 1957, issued by the Government of India, Ministry of Food and Agriculture *vide* their Notification No. F. 16-1/57-M, dated the 23rd April, 1957, the Lieutenant Governor, Himachal Pradesh, is pleased to fix 1st February, 1958 as the date with effect from which no person in Himachal Pradesh territory shall carry on the business of selling fertilisers except under and in accordance with the terms and conditions of a licence granted to him under the Fertiliser (Control) Order, 1957.

Simla-4, the 21st January, 1958

No. Agr. 2-646/57.—In exercise of the powers vested

No. Agr. 2-646/57.—In exercise of the powers vested in him under clause 15 of the Fertiliser (Control) Order,

in him under clause 19 of the Fertiliser (Control) Order, 1957, issued by the Government of India, Ministry of Food and Agriculture *vide* their Notification No. F. 16-1/57-M, dated the 23rd April, 1957, the Lieutenant Governor, Himachal Pradesh, is pleased to appoint the Assistant Biochemists (Compost) in Himachal Pradesh to be the "Inspectors of fertilisers" for the purpose of the aforesaid Order, within their respective Districts.

By order,
KHIDMAT RAI,
Assistant Secretary.

FOREST DEPARTMENT

NOTIFICATION

Simla-4, the 27th December, 1957

No. Ft. 45-143/55.—Whereas it is considered necessary that the rights of private persons in Jar U.F. of Kamlah Range, Mandi Forest Division, described below, shall remain suspended for a period of 10 years for the purposes of natural regeneration and artificial re-stocking of the area in order to check erosion and whereas the *Bartandars* have sufficient area in another forest, namely 8-K/Kaldoo, and in a locality reasonably convenient for the due

SCHEDULE

Sl. No.	District	Tehsil	Illaqua	Name of Forest	Total area of Forest	Area to be closed	Boundaries
1.	Mandi	Sarkaghat	Bhadrota	Jar U.F.	36.05 acres	36.05 acres	North:—(i) Jandru Nala. (ii) Kaladu U.F. South:—Bhadrohi village. East I:—8-K. Kaldoo D.P.F. and Rupri Kalar village. West:—Kokahan palwaha villages.

By order,
A. B. MALIK, I.A.S.,
Secretary.

LAW DEPARTMENT

NOTIFICATION

Simla-4, the 22nd January, 1958

No. LR. 107-33/53-III.—In continuation of this Department Notification No. LR. 72-78/50-III, dated the 13th August, 1957, the Lieutenant Governor, Himachal Pradesh, is pleased to retain the services of Shri Beksia Sita Ram, as Public Prosecutor, for the purposes of the case, "State Vs. K. C. Pandit and others", under section 500, I.P.C., in the Court of District and Sessions Judge, Ambala/Simla, with effect from the 8th August, 1957.

By order,
LAKSHMAN DASS,
Assistant Secretary (Judicial).

MEDICAL DEPARTMENT

NOTIFICATION

Simla-4, the 22nd/23rd January, 1958

No. M. 19-1009/57.—Dr. B. M. Bhardwaj, Medical Officer (Venereal Diseases), Himachal Pradesh Hospital, Simla, is granted 60 days earned leave from the 6th

exercise of rights;

Now, therefore, in exercise of the powers conferred on him under section 30(b) of the Indian Forest Act (XVI of 1927), as applied to Himachal Pradesh, the Lieutenant Governor is hereby pleased to declare that Jar U.F. in Kamlah Range of Mandi Forest Division, as per schedule given below, shall be closed for a period of 10 years from the date of this Notification. Under section 30 (c) of the said Act, he is further pleased to declare that the rights of the people over this area as to described below shall remain suspended for the said period:—

- (i) Grazing of all kinds of animals throughout the year.
- (ii) Lopping and cutting of trees and bushes throughout the year.
- (iii) Grass cutting throughout the year.
- (iv) Removal and quarrying of stones, the burning of lime or charcoal and breaking-up or clearing for buildings for herding cattle or for any other purpose of any land in this closed area throughout the year.

Note:— Grass cutting may be permitted free to the right holders on permits after rains at the discretion of the Divisional Forest Officer, Mandi Forest Division, Mandi.

January, 1958 to 6th March, 1958 (both days inclusive), subject to verification of title by the Accountant-General, Punjab.

C. D. SAKLANI,
Secretary.

PUBLIC WORKS DEPARTMENT

NOTIFICATIONS

Simla-4, the 23rd January, 1958

No. PWE. 136-17/57-2424-27.—Shree S. K. Malhotra, Assistant Engineer, Kumarsain Sub-Division, Kumarsain, after availing earned leave took over the charge of his Sub-Division from Shree D. N. Kapoor, Overseer, on the forenoon of 17th December, 1957.

Simla-4, the 23rd January, 1958

No. PWE. 136-17/57-2428-31.—Shree S. K. Malhotra, Assistant Engineer, Kumarsain Sub-Division, handed over the charge of his Sub-Division on the afternoon of 28th November, 1957, to Shree D. N. Kapoor, Overseer, while proceeding on earned leave.

J. MUKUND,
Secretary.

भाग 2—वैधानिक नियमों को छोड़ कर विभिन्न विभागों के अध्यक्षों और ज़िला मैजिस्ट्रेटों द्वारा
अधिसूचनाएँ इत्यादि

AGRICULTURE DEPARTMENT

NOTIFICATION

Simla-4, the 22nd January, 1958

No. Agr. 2-279/57.—After availing of 20 days earned leave with effect from 6th to 25th November, 1957 (both days inclusive), Shri S. P. Jain resumed charge of the post of District Agricultural Officer, Mahasu district, Kasumpti, Simla, on the forenoon of 26th November, 1957.

L. S. NEGI,
Director.OFFICE OF THE DEPUTY COMMISSIONER,
SIRMUR DISTRICT, NAHAN

CIRCULAR

Nahan, the 20th January, 1958

No. 156-G-DC/58.—The following Local Holidays will be observed in all Offices, Courts, Institutions (including Banks) at the District Headquarters and in Tehsils in Sirmur district during the year 1958:—

Name of Tehsil	Name of Fair	Date	No. of days
1. Nahan Tehsil and District Headquarters.	(i) Trilokpur Fair. (ii) Baman Dwadshi.	3rd April, 1958 (Thursday). 24th Sept., 1958 (Wednesday).	1 1
2. Paonta Tehsil.	(i) Hola Fair (ii) Baman Dwadshi.	6th March, 1958 (Thursday). 24th Sept., 1958 (Wednesday).	1 1
3. Pachhad Tehsil.	(i) Bissu Fair (ii) Baman Dwadshi.	14th April, 1958 (Monday). 24th Sept., 1958 (Wednesday).	1 1
4. Renka Tehsil.	(i) Baman Dwadshi. (ii) Renka Fair	do 21st Nov., 1958 (Friday).	1 1
5. For the whole of Sirmur Distt.	(i) Renka Fair	20th Nov., 1958 (Thursday).	1

C. L. KAPILA,
Deputy Commissioner.

OFFICE OF THE COLLECTOR, MAHASU DISTRICT, HIMACHAL PRADESH

NOTIFICATION

Kasumpti, the 23rd January, 1958

No. 22-M 3(2)/53.—Whereas the Returning Officers appointed for the conduct of election of members to the Gram Sabhas in Tehsil Solan, have reported the names of the elected candidates for final publication;

Now, therefore, in pursuance of the provisions of Rule 44 (b) of the Himachal Pradesh Panchayat Rules, 1953, the result of the election to the Gram Sabhas mentioned in the schedule appended hereto is hereby published for general information. Results in respect

of the remaining Gram Sabhas will be published later in due course.

SCHEDULE

No. of seats fixed.	Name and address of the elected candidate.
1	2
DARWA GRAM SABHA	
One President	(1) Shri Kapoor Singh V. Darwa.
One Vice-President	(1) Shri Balak Ram V. Jatrog.
5 Scheduled caste (male) reserved.	(1) Shri Punu Ram V. Kamli. (2) Shri Mohan Das V. Timli. (3) Shri Fanchoo Ram V. Kamli. (4) Shri Santu Ram V. Timli. (5) Shri Nakhru Ram V. Banalg.
1 Scheduled caste (female) reserved.	(1) Shrimati Sabita Devi W/o Gorkhu V. Marhata.
1 General seat (female).	(1) Shrimati Ajudhya Dcvi W/o Het Ram V. Darwa.
4 General seats.	(1) Shri Buchi Ram V. Kandraraj. (2) Shri Dayat Ram V. Timli. (3) Shri Dayat Ram V. Darwa. (4) Shri Sees Ram V. Jatrog.
CHANDI GRAM SABHA	
One President	(1) Shri Gaindu Ram V. Kotla.
One Vice-President	(1) Shri Ditu Ram V. Chandi.
4 Scheduled caste (male) reserved.	(1) Shri Chet Ram V. Herath. (2) Shri Rikhi Ram V. Chionibagrohat. (3) Shri Barfoo Ram V. Chionibhawal. (4) Shri Brestoo Ram V. Harth.
1 Scheduled caste (female) reserved.	(1) Shrimati Darshu Devi w/o Lckh Ram V. Natilal.
2 General seat (female).	(1) Shrimati Dunn Devi W/o Ram Ditta V. Gharsi-Brahman. (2) Shrimati Basanti Dcvi W/o Shakat Ram Brahmin.
8 General seats.	(1) Shri Devi Ram V. Gheresi Kanetan. (2) Shri Jaya Ram V. Thakuria. (3) Shri Tulsi Ram V. Chaona-Bhattau. (4) Shri Sudama Ram. (5) Shri Chandu Lal V. Kotla. (6) Shri Kanahya Ram of Chandi. (7) Shri Shankar Lal of Harat. (8) Shri Daulat Ram of Nathal.
KRISHANGARH GRAM SABHA	
One President	(1) Shri Parma Nand of Krishangarh.
One Vice-President	(1) Shri Durga Singh of Ladhkhani.
8 Scheduled caste (male) reserved.	(1) Shri Sahibu Ram of Bhatori. (2) Shri Amar Singh (3) Shri Narainu Ram (4) Shri Mathi Ram (5) Shri Durga Ram (6) Shri Jiwunu (7) Shri Lakhu Ram (8) Shri Shobhia
1 Scheduled caste (female) reserved.	(1) Shrimati Baharu widow of Ram Dutt of Krishangarh.
2. General seats.	(1) Shrimati Bela Devi widow of Padam Singh of Thapita. (2) Shrimati Kalawati widow of Devi Saran of Kuthar.
12. General seats.	(1) Shri Jangbir Singh of Bamara. (2) Shri Hira Singh of Anji. (3) Shri Karan Singh. (4) Shri Gosaon Ram.

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- (5) Shri Shakt Ram.
- (6) Shri Het Ram of Jadla.
- (7) Shri Jagan Nath.
- (8) Shri Jugal Kishore.
- (9) Shri Deep Ram.
- (10) Shri Jashi Ram.
- (11) Shri Hem Ram of Gaongri.
- (12) Shri Rup Ram.

JAGJITENAGAR GRAM SABHA

One President (1) Shri Rödal Ram S/o Shibu Ram.

One Vice-President (1) Sari Sehau Ram S/o Thekru.

4 Scheduled caste (male) reserved. (1) Shri Chet Ram S/o Budhia.

1 Scheduled caste (female) reserved. (2) Shri Mast Ram S/o Haria.

2 General seats (female). (3) Shri Ikkku Ram S/o Shero.

8 General seats. (4) Shri Mathu Ram S/o Kalna.

(1) Shrimati Attri W/o Bholu.

(1) Shrimati Tusli W/o Nathu.

(2) Shrimati Rukmani W/o Laiq Ram.

(1) Shri Het Ram S/o Kanshi Ram.

(2) Shri Lacchi Ram S/o Bhaklu Ram.

(3) Shri Biagwan Das S/o Homi Dutt.

(4) Shri Ram Saran S/o Guru Charaa.

(5) Shri Roop Ram S/o Daulat Ram.

(6) Shri Kirpa Ram S/o Jangu.

(7) Shri Ram Krishan S/o Hem Ram.

(8) Shri Banga Ram S/o Mansha Ram.

SALOGRA GRAM SABHA

One President (1) Shri Narain Singh R/o Sewala.

One Vice-President (1) Shri Punnu Ram R/o Salogra.

8 Scheduled caste (male) reserved. (1) Shri Gauboo S/o Gorkhu R/c Mansar.

(2) Shri Dewaru R/o Buthan.

(3) Shri Puran R/o Ber.

(4) Shri Palma Nand R/o Jablati.

(5) Shri Anokhia R/o Salogra.

(6) Shri Sangaru R/o Salogra.

(7) Shri H. Ram R/o Danwsi.

(8) Shri Lachhman R/o Mashanji.

2 Scheduled caste (female) reserved. (1) Shrimati Gorkhu W/o Kaku Ram R/o Ber.

(2) Shrimati Satawati W/o Amar Dass R/o Gan-ki-Ser.

2 General seats (female). (1) Shrimati Damyanti Devi R/o Bail.

(2) Shrimati Kalawati Devi R/o Mirsar.

7 General seats. (1) Shri Udey Praksah R/o Auda.

(2) Shri Tukka Ram R/o Sihwala.

(3) Shri Ratti Ram S/o Mansar.

(4) Shri Het Ram R/o Kotho.

(5) Shri Kanshi Ram R/o Ber.

(6) Shri Devi Singh R/o Changar.

(7) Shri Shiv Parkash R/o Shili.

BASAL GRAM SABHA

One President (1) Shri Hari Krishan R/o Basal.

One Vice-President (1) Shri Amba Dutt R/o Palti.

6 Scheduled caste (male) reserved. (1) Shri Daultia R/o Basal.

(2) Shri Taroo R/o Basal.

(3) Shri Nokhi Ram R/o Gora.

(4) Shri Kodal R/o Kather.

(5) Shri Tanian R/o Karyali.

(6) Shri Ram Dass R/o Rajo.

(1) Shrimati Devki W/o Kirpa Ram R/o Kather.

1 Scheduled caste (female) reserved. (1) Shrimati Bali W/o Shiboo R/o Basal.

2 General seats (female).

10 General seats.

- (2) Shrimati Ganga Devi W/o Devi Ram R/o Karyali.
- (1) Shri Puran Singh R/o Ser.
- (2) Shri Bhim Datt R/o Kotla.
- (3) Shri Mohan Lal R/o Basal.
- (4) Shri Ram Rattan R/o Basal.
- (5) Shri Sant Ram R/o Ber-ki-Ser.
- (6) Shri Krishanaria R/o Kather.
- (7) Shri Prem Singh R/o Baran.
- (8) Shri Janki Rani R/o Chabyar.
- (9) Shri Durga Datt R/o Dharot.
- (10) Shri Chet Ram R/o Shalhooma.

DEOTHI GRAM SABHA

One President (1) Shri Sobha Ram R/o Shattal.

One Vice-President (1) Shri Paras Ram R/o Shangari.

6 Scheduled caste (Male) reserved. (1) Shri Durgoo R/o Rohnra-Khandol.

(2) Bhagta R/o Shatal.

(3) Shri Sant Ram R/o Shatal.

(4) Shri Manku R/o Shatal.

(5) Shri Cnetia R/o Rano.

(6) Shri Haria R/c Shashal.

(1) Shrimati Swarni Devi W/o Shri Kahana R/o Top-ki-Ber.

2 General seats (female). (1) Shrimati Purano Devi W/o Shri Daulat Ram R/o Chamat.

(2) Shrimati Shanti Devi W/o Shri Keshwa Nand R/o Shatal.

10 General seats (1) Shri Gita Ram R/o Nehra-Khandol.

(2) Shri Lachhmi Nand R/o Shangari.

(3) Shri Ram Kishan R/o Nalhog.

(4) Shri Shiv Datt R/o Sheel.

(5) Shri Paras Ram R/o Top-ki-Ber.

(6) Shri Sant Ram R/o Chakali.

(7) Shri Roop Ram R/o Shatal.

(8) Shri Lachhmi Datt R/o Peri.

(9) Shri Chet Ram R/o Rano.

(10) Shri Sant Ram R/o Mathan.

SANAWAR GRAM SABHA

One President (1) Shri Ishwari Singh R/o Nehon.

One Vice-President (1) Shri Bala Ram R/o Gohi.

9 Scheduled caste (male) reserved. (1) Shri Chhaju Ram R/o Rajari.

(2) Shri Yanu R/o Koti.

(3) Shri Hari Das R/o Golor.

(4) Shri Shiboo Ram R/o Rajpur.

(5) Shri Kiroo R/o Shaloi.

(6) Shri Nankoo R/o Nachari.

(7) Shri Lata R/o Sujji.

(8) Shri Biroo R/o Koti.

(9) Shri Batti Ram R/o Kalanwata.

1 Scheduled caste (female) reserved. (1) Shrimati Ronku W/o Rupa R/o Nalwa.

2 General seats (female). (1) Shrimati Bohu Devi W/o Shankar R/o Nalwa.

(2) Shrimati Reshma Devi W/o Labha R/o Nalwa.

12 General seats. (1) Shri Ram Dutt R/o Deori.

(2) Shri Batu Ram R/o Laraha.

(3) Shri Roop Ram R/o Dehachi.

(4) Shri Tulsi Ram R/o Dharari.

(5) Shri Kali Ram R/o Sanawar.

(6) Shri Hari Nand R/o Kalyanpur.

(7) Shri Phula Ram R/o Bhatka-Gaon.

(8) Shri Jaikishan R/o Rajari.

(9) Shri Jeet Ram R/o Kot.

(10) Shri Shiv Ram R/o Patiana.

(11) Shri Chet Ram R/o Sari.

(12) Shri Ganesh Dutt R/o Banog.

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SURAJPUR GRAM SABHA

One President	(1) Shri Babu Ram R/o Kotian.
One Vice-President	(1) Shri Gopal Chand R/o Damonwala.
4 Scheduled caste (male) reserved.	(1) Shri Biroo Ram R/o Harepur. (2) Shri Bhangi Ram R/o Mandhala. (3) Shri Gind Ram R/o Surajpur. (4) Shri Shiboo Ram R/o Kalughanda.
1 Scheduled caste (female) reserved.	(1) Shrimati Bhambo W/o Tholu R/o Bater.
4 General seats (female).	(1) Shrimati Ramasri W/o Ram Singh R/o Koti. (2) Shrimati Laxmi W/o Baroo R/o Kotian. (3) Shrimati Ram pyari W/o Nek Ram R/o Koti. (4) Shrimati Gaindi W/o Parmesaria R/o Mandhala.
16 General seats.	(1) Shri Kishan R/o Seran. (2) Shri Balak Ram R/o Kalujhanda. (3) Shri Devi Ram R/o Kotian. (4) Shri Kirat Ram R/o Kurankwala. (5) Shri Udey Ram R/o Kaimbemwala. (6) Shri Radha R/o Mandhala. (7) Shri Prabhu R/o Mandhala. (8) Shri Dansondhu Ram R/o Jobranpur. (9) Shri Subha Ram S/o Sadhu Ram R/o Kaimbemwala (10) Shri Salig Ram R/o Dhollar. (11) Shri Jethu Ram R/o Surajpur. (12) Shri Nagar R/o Tipara. (13) Shri Udhoo Ram R/o Bater. (14) Shri Prem Chand R/o Barotiwala. (15) Shri Munshi Ram R/o Buranwala. (16) Shri Dhannoo Ram R/o Babanya.

PATTA GRAM SABHA

One President	(1) Shri Ram Saran R/o Nara.
One Vice-President	(1) Shri Dhani Ram R/o Kathloh
6 Scheduled caste (male) reserved.	(1) Shri Ram Singh R/o Kathloh. (2) Shri Rikoo R/o Shalga. (3) Shri Dandi R/o Shalga. (4) Shri Tulisia R/o Dhanyaon. (5) Shri Waziroo R/o Kharota. (6) Shri Nathu Ram R/o Kaintha. (7) Shrimati Basanti W/o Shiboo of Shalaga.
1 Scheduled caste (female) reserved.	(1) Shrimati Nanki Devi W/o Basani Singh R/o Parol.
2 General seats (female).	(2) Shrimati Mahajnoo Devi W/o Sis Ram R/o Nara.
6 General seats	(1) Shri Jeet Ram R/o Piplata. (2) Shri Puran Chand R/o Kharotta. (3) Shri Jiwanoo R/o Chandiyar. (4) Shri Jhoparia R/o Kaintha. (5) Shri Goverdhan Singh R/o Kaintha. (6) Shri Rana Narendra Chandi R/o Patta.

BARIAN GRAM SABHA

One President	(1) Shri Masat Ram R/o Maroa.
One Vice-President	(1) Shri Chinta Mani R/o Khadli.
5 Scheduled caste (male) reserved.	(1) Shri Ram Kishan R/o Partappur. (2) Shri Ruga R/o Maroa. (3) Shri Bhango Ram R/o Panjali.

1 Scheduled caste (female) reserved.
2 General seats (female).
7 General seats.

(4) Shri Sadhu R/o Nahal.
(5) Shri Rirkoo R/o Kathanar-Kanaitan.
(1) Shrimati Sindharoo W/o Kuloo R/o Panjali.
(1) Shrimati Juti W/o Budh Ram R/o Kansal.
(2) Shrimati Ghamiroo W/o Jangi R/o Baderi.
(1) Shri Gadadhar R/o Khadeli.
(2) Shri Gushaun Ram R/o Batoti.
(3) Shri Toroo Ram R/o Badehri.
(4) Shri Durgoo Ram R/o Darghoo.
(5) Shri Sant Ram R/o Samyawan.
(6) Shri Gita Ram R/o Kathanar.
(7) Shri Janki Ram R/o Bainataloo.

GOELA GRAM SABHA

One President	(1) Shri Het Ram R/o Soowa.
One Vice-President	(1) Shri Lokh Ram R/o Katal.
4 Scheduled caste (male) reserved.	(1) Shri Phinoo Ram R/o Soowa. (2) Shri Kundoo Ram R/o Phowagala.
1 Scheduled caste (female) reserved.	(3) Shri Nandoo Ram R/o Goela.
2 General seats (female).	(4) Shri Mahanoo Ram R/o Soowa.
8 General seats.	(1) Shrimati Deepo W/o Sadhoo Ram R/o Soowa. (1) &(2) Vacant.
	(1) Shri Het Ram R/o Kanjyara. (2) Shri Devi Ram R/o Hara. (3) Shri Daulat Ram R/o Soowa. (4) Shri Paras Ram R/o Dhar-Mehtan.
	(5) Shri Shankar Singh R/o Dhakarana. (6) Shri Janki Ram R/o Katal. (7) Shri Dhanji Ram R/o Phawagala. (8) Shri Sukh Ram R/o Goela.

BADHALAG GRAM SABHA

One President	(1) Shri Shankar Lal R/o Kail-Manjhali.
One Vice-President	(1) Shri Puran Ram R/o Bhawani-pur.
8 Scheduled caste (male) reserved.	(1) Shri Nankoo Ram R/o Badhlog (2) Shri Shakat Ram R/o Badhalag.
	(3) Shri Ram Das R/o Durgapur. (4) Shri Balak Ram R/o Bhawani-pur.
	(5) Shri Sadhu Ram R/o Kail-Manjhali. (6) Shri Sant Rom R/o Bahali. (7) Shri Thanthi Ram R/o Thar. (8) Shri Jit Ram R/o Kail-Mehtan.
1 Scheduled caste (female) reserved.	(1) Shrimati Purbo Devi W/o Phina Ram R/o Badhalag.
2 General seats (female).	(1) Shrimati Uma Vati W/o Jagat Singh R/o Bhawanipur. (2) Shrimati Surtoo Devi W/o Nikoo Ram R/o Badhalag.
8 General seats.	(1) to (3) Vacant. (4) Shri Chet Ram R/o Badota. (5) Shri Sant Ram R/o Kail-Mehtan. (6) Shri Durga Ram R/o Durgapur. (7) Shri Nikku Ram R/o Badhalag. (8) Shri Ram Dass R/o Neer.

KOT GRAM SABHA

One President	(1) Shri Budh Ram R/o Ojhi.
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1	2	1	2
One Vice-President	(1) Shri Sant Ram R/o Jamali-Uperli.	1 General seat (female).	(1) Shrimati Chambel Devi W/o Purduman Singh R/o Barag.
6 Scheduled caste (male) reserved.	(1) Shri Het Ram R/o Barah. (2) Shri Diyaloo R/o Barag. (3) Shri Durga R/o Thanoo. (4) Shri Tula Ram R/o Panji. (5) Shri Lachhi Ram R/o Chandel. (6) Shri Sant Ram R/o Shamli-Uperli.	7 General seats.	(1) Shri Sant Ram R/o Gandhel. (2) Shri Hem Ram R/o Madhiana-Nichla. (3) Shri Nathu Ram R/o Ghat. (4) Shri Phul Singh R/o Panji. (5) Shri Harnam R/o Thandu. (6) Shri Batta Singh R/o Barag. (7) Shri Roop Singh R/o Manjher.
1 Scheduled caste (female) reserved.	(1) Shrimati Shukhi W/o Dungi R/o Kot.		

MAHABIR SINGH,
Collector.

भाग 3—वैधानिक नियम तथा हिमाचल प्रदेश के उपराज्यपाल, जुडिशल कमिश्नरज कोर्ट, फाइनेन्शल कमिश्नर, कमिश्नर आफ इन्कम टैक्स द्वारा अधिसूचित आदेश इत्यादि।

शृंग

भाग 4—स्थानीय स्वायत्त शासन : म्यूनिसिपल बोर्ड, डिस्ट्रिक्ट बोर्ड, नोटीफाइड और टाउन एसिया तथा पंचायत विभाग।

शृंग

भाग 5—वैयक्तिक अधिसूचनाएँ और विज्ञापन—

न्यायालय श्रीमान सन्त राम, बी० १०, एल० एल० बी०,
सीनियर सब-ज-ज, चम्बा, हिमाचल प्रदेश

मोती राम पुत्र काजू, ब्राह्मण, ग्राम मनीता, परगना उदेपुर
(मुद्दह)

बनाम

भगत राम पुत्र दमोदर दयाल, जात ब्राह्मण डोगरा, ग्राम
मनीता, परगना उदेपुर (मुद्दाला)

दावा दिला पाने मु० 408 रुपये बरूए प्रनोट

उपरोक्त मुकदमा में श्री भगत राम (प्रतिवादी) के नाम समन
जारी किये गये परन्तु विना तामील वापिस आये हैं। विदित होता है
कि प्रतिवादी जान बूझ कर समन की तामील करने से टाल मटोल

कर रहा है। अतः न्यायालय को विश्वास हो गया है कि साधारण
साधनों से प्रतिवादी पर तामील नहीं हो सकती। अतः उपरोक्त
प्रतिवादी को विज्ञापन द्वारा सूचित किया जाता है कि वह
24-3-58 को स्वयं अथवा दकील द्वारा उक्त न्यायालय में उप-
स्थित हो कर जवाबदेही व पैरवी मुकदमा करे, अथवा उसके
विरुद्ध कार्यवाही एकपक्षीय प्रयोग में लाई जावेगी, एवं दावा का
निर्णय किया जावेगा।

आज मिति 22-1-58 को हमारे हस्ताक्षर तथा मोहर न्यायालय
से जारी हुआ।

मद्रा

सन्त राम,
सीनियर सब-ज-ज।

**भाग 6—भारतीय राजपद
AGRICULTURE DEPARTMENT**

NOTIFICATION

Simla-4, the 18th January, 1958

No. Agr. 2-646/57.—The following Order as notified by the Government of India, Ministry of Food and Agriculture *vide* No. F. 16-1/57-M, dated the 23rd April, 1957 and already published in the Gazette of India, Part II, Section 3, dated the 4th May, 1957, is hereby re-published in the Gazette of Himachal Pradesh for the information of the general public:—

“The Fertiliser (Control) Order, 1957”.

By order,
KHIDMAT RAI,
Assistant Secretary.

**GOVERNMENT OF INDIA
MINISTRY OF FOOD AND AGRICULTURE**

NOTIFICATION

New Delhi, the 23rd April, 1957

(As amended by Government of India, Ministry of Food and Agriculture, Notification No. F. 16-1/57-M, dated the 18th May, 1957)

S.R.O. 1391. In exercise of the powers conferred by section 3 of the Essential Commodities Act, 1955 (10 of 1955), the Central Government hereby makes

इत्यादि में से पुनः प्रकाशन।

the following Order, namely:—

PRELIMINARY

1. **Short title and extent.**—(1) This Order may be called the Fertiliser (Control) Order, 1957.
(2) It extends to the whole of India except the State of Jammu and Kashmir.
(3) It shall come into force on the 15th May, 1957.
2. **Definitions.**—In this Order, unless the context otherwise requires:—
 - (a) ‘Act’ means the Essential Commodities Act, 1955 (10 of 1955);
 - (b) ‘Controller’ means the person appointed as Controller of Fertilisers by the Central Government and includes any other person empowered by the Central Government to exercise all or any of the functions of the Controller under this Order;
 - (c) ‘dealer’ means a person carrying on the business of selling fertilisers, whether wholesale or retail and includes an agent of a dealer;
 - (d) ‘fertiliser’ means any substance used or intended to be used as a fertiliser of the soil and specified in the Schedule and includes a mixture of fertilisers;
 - (e) ‘form’ means a form appended to this Order;
 - (f) ‘inspector’ means an inspector of fertilisers appointed under clause 19;
 - (g) ‘licensing authority’ means an officer empowered to grant licenses under this Order, appointed under clause 15;
 - (h) ‘manufacturer’ includes a producer and a person

who mixes fertilisers and the expression 'manufacture' with its grammatical variations shall be construed accordingly;

- (i) 'mixture of fertilisers' includes a mixture of any one or more fertilisers with any substance which is not a fertiliser;
- (j) 'offer for sale' includes a reference to an intimation by a person of a proposal by him for the sale of any fertiliser, made by the publication of a price-list, by exposing the fertiliser for sale indicating the price, by furnishing of a quotation, or otherwise, howsoever;
- (k) 'prescribed standard' when applied to a fertiliser means that the fertiliser complies with the standard set out in the Schedule in relation to that fertiliser;
- (l) 'registering authority' means an officer empowered to register mixtures of fertilisers under this Order, appointed under clause 16;
- (m) 'Schedule' means the Schedule appended to this Order; and
- (n) 'State Government' in relation to a Union Territory means the Administrator thereof, by whatever designation known.

CONTROL OF PRICES OF FERTILISERS

3. Fixing of maximum prices of fertilisers.—(1) The Central Government may, with a view to making fertilisers available at fair prices, by Notification in the Official Gazette, fix the maximum prices or rates at which any fertiliser may be sold by a manufacturer or a dealer.

(2) The Central Government may, having regard to the local conditions of any area and other relevant circumstances, fix different prices or rates in respect of different areas and for different classes of consumers.

(3) No manufacturer or dealer shall sell or offer to sell any fertiliser at a price or rate exceeding the maximum price or rate fixed under this clause.

4. Manufacturers and dealers to give memorandum to purchasers.—Every manufacturer and dealer shall give a cash or credit memorandum to a purchaser of a fertiliser in such form as the Controller may direct.

DEALER IN FERTILISERS TO BE LICENSED

5. Dealers to obtain licence.—With effect from such date as may be fixed by the State Government by Notification in the Official Gazette in this behalf, no person shall carry on the business of selling fertilisers except under and in accordance with the terms and conditions of a licence granted to him under this Order.

6. Application for licence.—Every person desiring to obtain a licence under this Order shall make an application in duplicate to the licensing authority in Form 'A'.

7. Grant and refusal of licences.—(1) The licensing authority may for reason to be recorded refuse to grant a licence to any applicant and shall furnish him with a copy of the order passed.

(2) Where an application for a licence is not refused under sub-clause (1), the licensing authority shall grant the applicant a licence in Form 'B'.

8. Period of validity of licences.—Every licence issued under this Order shall, unless previously cancelled or suspended, expire on the 31st day of December next following.

9. Renewal of licences.—The licensing authority may, on application made to it in duplicate renew a licence issued under this Order. Every such application and renewal thereof shall be in Form 'C'.

REGISTRATION OF FERTILISER MIXTURES

10. Registration on mixing of fertilisers.—Without prejudice to the provisions of clause 5, no person shall, with effect from such date as may be fixed by the State Government by Notification in the Official Gazette in this behalf shall, offer for sale, stock or exhibit for sale, or distribute any mixture of fertilisers in respect of which a certificate of registration has not been obtained under this order.

11. Application for registration of fertiliser mixtures.—Every person desiring to obtain a certificate of registration

under this Order in respect of any mixture of fertilisers shall make an application in duplicate to the registering authority in Form 'D'.

12. Grant and refusal of certificate of registration

(1) The registering authority may for reasons to be recorded refuse to grant a certificate of registration in respect of any mixture of fertilisers and shall furnish to the applicant a copy of the order so passed.

(2) Where an application for a certificate of registration is not refused under sub-clause (1), the registering authority shall grant a certificate of registration to the applicant in Form 'E'.

RESTRICTIONS ON MANUFACTURE, SALE ETC., OF FERTILISERS

13. Restrictions on manufacture, sale and distribution of fertilisers.—(1) No person shall himself or by any other person on his behalf—

- (a) manufacture for sale, sell, offer for sale, stock or exhibit for sale, or distribute any fertiliser which is not of the prescribed standard;
- (b) sell, offer for sale, stock or exhibit for sale, or distribute—
 - (i) any fertiliser the container whereof is not packed and marked in the manner laid down in this Order;
 - (ii) any fertiliser which is an imitation or a substitute for another fertiliser under the name of which it is sold;
 - (iii) any fertiliser which is adulterated;
 - (iv) any fertiliser the label or container whereof bears the name of an individual or company purporting to be the manufacturer of the fertiliser which individual or company is fictitious or does not exist; and
- (v) any fertiliser the label or container whereof or anything accompanying the fertiliser bears any statement which makes a false claim for the fertiliser or which is false or misleading in any material particular.

(2) A dealer may retain at any time one bag or container of each variety of fertiliser in an open and unsealed condition for the purposes of retail sale.

14. Manufacturers to comply with certain requirements in regard to packing etc.—(1) Every manufacturer shall in regard to packing and marking of containers of fertilisers comply with the following requirements, namely:

- (a) Every container in which any fertiliser is packed shall bear such particulars as may from time to time as specified by the Controller in this behalf;
- (b) every container shall be so packed and sealed that the contents thereof cannot be tampered with without breaking the seal.
- (2) Without prejudice to the generality of the provisions contained in sub-clause (1), the Controller may, by an order notified in the Official Gazette, specify the requirements in regard to packing and marking of containers of fertilisers of any specified type or description whether such fertilisers are manufactured in India or not.

MISCELLANEOUS

15. Licensing authority.—The State Government may, by Notification in the Official Gazette, appoint such number of persons as it thinks necessary to be the Licensing Authorities for the purpose of this Order and may in any such Notification define the local area within which each such authority shall exercise jurisdiction.

16. Registering authority.—The State Government may, by Notification in the Official Gazette, appoint a Registering Authority for the purpose of registering mixtures of fertilisers.

17. Power to cancel or suspend licence or registration certificate.—A Licensing Authority or a Registering Authority may, after giving the holder of a licence or a certificate of registration an opportunity of being heard, cancel or suspend the licence or the certificate of registration, as the case may be, on any of the following grounds, namely:—

- (a) that the licence or the certificate of registration had been obtained by misrepresentation as to a

material particular; and
(b) that any of the provisions of this order or any concessions of the licence or the certificate of registration has been contravened.

18. **Appeal.**—Any person aggrieved by an order—
(a) refusing to grant or renew a licence;
(b) refusing to grant a certificate of registration; and
(c) canceling or suspending a licence or a certificate of registration, may within sixty days from the date of the order, appeal to such authority as the State Government may specify in this behalf and the decision of such authority shall be final.

19. **Appointment of inspectors.**—The State Government may, by Notification in the Official Gazette, appoint such number of persons as it thinks necessary to be inspectors of fertilisers for the purpose of this Order and may in any such Notification define the local area within which each such inspector shall exercise his jurisdiction.

20. **Power of Inspectors.**—(1) An Inspector may with a view to securing compliance with this Order—

- (a) require any manufacturer to give any information in his possession with respect to the manufacture and disposal of any fertiliser manufactured by him;
- (b) take samples of any fertilisers;
- (c) enter upon and inspect any premises where any fertiliser is manufactured or is stocked or is exhibited for sale, if he suspects that any fertiliser has been or is being sold or offered for sale or stocked or exhibited for sale or distributed, contrary to the provisions of this Order;
- (d) seize or detain, by giving a proper receipt, any fertiliser in respect of which he has reason to believe that a contravention of this Order has been committed.

(2) Every person if so required by an Inspector shall be bound to afford all necessary facilities to him for the purpose of enabling him to exercise his powers under sub-clause (1).

21. **Maintenance of records and submission of returns etc.**—The Controller may by an order in writing direct manufacturers, dealer or importers of fertilisers or any class thereof—

- (a) to maintain such books, accounts and records relating to their business and in such form as may be specified in the Order; and
- (b) to submit to such authority returns or statements in such form and containing such information relating to their business and within such time as may be specified in the Order.

22. **Fees.**—The fees payable for the grant or renewal of a licence or for the grant of a certificate of registration under this Order and the authority to whom and the manner in which they are to be paid shall be such as the State Government may after consultation with the Controller from time to time fix and different fees may be fixed for different classes of dealers.

23. **Service of order and directions.**—Any order or direction made or issued by the Controller or by any other authority under this Order may be served in the manner provided in sub-section (5) of section 3 of the Act.

SCHEDULE

[See clause 2 (d), (k) and (m)]

Name of fertiliser	Standard of Fertiliser
1	2
1. Ammonium sulphate	<ul style="list-style-type: none"> (i) Moisture, per cent by weight, maximum .. (ii) Ammoniacal nitrogen, per cent by weight, minimum .. (iii) Free acidity, (as H_2SO_4) per cent weight, maximum .. (iv) Arsenic (as As_2O_3), per cent by weight, maximum ..
	<ul style="list-style-type: none"> 1·0 20·6 0·025 0·01
2. Ammonium sulphate nitrate	<ul style="list-style-type: none"> (i) Pyridine (C_5H_5N), per cent by weight, maximum .. (ii) Ammoniacal nitrogen, per cent by weight, minimum .. (iii) Nitrate to nitrogen, per cent by weight, maximum .. (iv) Ammoniacal plus nitrate nitrogen, per cent by weight, minimum ..
3. Urea	<ul style="list-style-type: none"> (i) Nitrogen, per cent by weight, minimum .. (ii) Residue on ignition, per cent by weight, maximum ..
4. Ammonium chloride	<ul style="list-style-type: none"> (i) Ammoniacal nitrogen, per cent by weight, minimum .. (ii) Chlorides other than ammonium chloride (as $NaCl$), per cent by weight, maximum .. (iii) Sulphates (as H_2SO_4), per cent by weight, maximum .. (iv) Carbonates (as $NaHCO_3$), per cent by weight, maximum .. (v) Matter insoluble in water, per cent by weight, maximum ..
5. Sodium nitrate	<ul style="list-style-type: none"> (i) Nitrate nitrogen, per cent by weight, maximum ..
6. Calcium ammonium nitrate	<ul style="list-style-type: none"> (i) Ammoniacal nitrogen, per cent by weight, minimum .. (ii) Nitrate nitrogen, per cent by weight, maximum .. (iii) Ammoniacal plus nitrate nitrogen, per cent by weight, minimum ..
7. Superphosphate single	<ul style="list-style-type: none"> (i) Moisture, per cent by weight, maximum .. (ii) Free phosphoric acid (as P_2O_5), per cent by weight, maximum .. (iii) Moisture and free phosphoric acid, both together, per cent by weight, maximum .. (iv) Water-soluble phosphates (as P_2O_5), per cent by weight, minimum ..
8. Superphosphate triple	<ul style="list-style-type: none"> (i) Moisture, per cent by weight, maximum .. (ii) Free phosphoric acid (as P_2O_5), per cent by weight, maximum .. (iii) Water-soluble phosphate (as P_2O_5) per cent by weight, minimum ..
9. Kotka phosphate	<ul style="list-style-type: none"> (i) Moisture per cent by weight, maximum .. (ii) Total phosphates (as P_2O_5), per cent by weight, minimum .. (iii) Water-soluble phosphates (as P_2O_5),

1	2	
10. Dicalcium phosphate	per cent by weight, minimum (iv) available phosphates (phosphates soluble in neutral ammonium citrate solution plus water-soluble phosphates) (as P 2 0 5), per cent by weight, minimum ..	8.0
	(i) moisture, per cent by weight, maximum .. (ii) Available phosphates (as P 2 0 5) soluble in neutral ammonium citrate solution, per cent by weight, minimum ..	16.0
	(iii) Chlorides (as Cl), per cent by weight, maximum .. (iv) Fluorides (as F), per cent by weight, maximum ..	34.0
11. Bone meal, raw	(i) moisture, per cent by weight, maximum .. (ii) Total phosphates (as P 2 0 5), per cent by weight, minimum .. (iii) Available phosphates (as P 2 0 5), soluble in 2 per cent citric acid solution, per cent by weight, minimum .. (iv) Nitrogen, per cent by weight, minimum ..	0.5 8.0 20.0
	The material shall pass wholly through IS Sieve 24 (aperture 2399 microns) of which not less than 70 per cent shall pass through IS Sieve 80 (aperture 790 microns).	
12. Bone meal, steamed	(i) moisture, per cent by weight, maximum .. (ii) Total phosphates (as P 2 0 5), per cent by weight, (dry basis), minimum .. (iii) Available phosphates (as P 2 0 5), soluble in 2 per cent citric acid solution, per cent by weight (dry basis), minimum .. (i) Potash (K20), per cent by weight, minimum ..	5.0 22.0 16.0
13. Potassium chloride (Muricate of potash)	(i) Potash (K20), per cent by weight, minimum ..	60.00
14. Sulphate of potash	(i) Ammoniacal nitrogen, per cent by weight, minimum .. (ii) Water-soluble phosphates (as P 2 0 5), per cent by weight, minimum ..	52.00 11.0
15. Mono-ammonium phosphate	(i) ammoniacal nitrogen, per cent by weight, minimum .. (ii) Water-soluble phosphates (as P 2 0 5), per cent by weight, minimum ..	48.0 21.0
16. Di-ammonium phosphate	STATE EMBLEM FORM 'A' (See clause 6)	53.0

1. Full name and address of the applicant.
2. Is the applicant a new-comer? (say 'Yes' or 'No')
3. Situation of the dealers' premises where the fertilisers are/will be (a) stored and (b) sold.
4. Full particulars of license issued by other State Governments if any in their area.
5. How long has the applicant been trading in fertilisers.
6. Quantities of each fertiliser (in tons) in my/our possession on the date of the application and held at the different addresses noted against each.
7. If the applicant has been—
 - (i) in the trade, give full particulars of the names of fertilisers handled, the period and the place (s) at which the trade was carried on;
 - (ii) also give the quantities (a) handled during the past two (b) calendar years.
8. I have deposited the prescribed licence fee.
9. Declaration:
 - (a) I/We declare that the information given above is true and correct to my/our knowledge and belief, and no part thereof is false.
 - (b) I/We have carefully read the terms and conditions of the licence given in form 'B' appended to the Fertilisers (Control) Order, 1957 and agree to abide by them.

Signature of the applicant(s).

Name and address of applicant(s) in Block letters.

Date.....
Place.....

Remarks by the Licensing Authority.

STATE EMBLEM
FORM 'B'

(See clause 7 (2))

Book No.....

Licence No.....
Date of issue.....
Valid upto.....

Licence to carry on the business of a dealer in fertilisers in the State of.....

..... is hereby licensed to carry on the business of selling fertilisers in the State subject to the terms and conditions specified below and to the provisions of the Fertilisers (Control) Order, 1957.

Licensing Authority,
Date..... State of.....
Seal

TERMS AND CONDITIONS OF LICENCE

1. This licence shall be displayed in a prominent and conspicuous place in a part of the business premises open to the public.
2. The Licence shall comply with the provisions of the Fertiliser (Control) Order, 1957 and the Notifications issued thereunder for the time being in force.
3. The licence shall come into force immediately and be valid upto the 31st December, 19..... unless previously cancelled or suspended.
4. The licensee shall from time to time report to the licensing authority any change in the premises where he carries on his business of selling fertilisers.

Note.—The original is meant for the licensee which will be delivered against his signature obtained on the carbon copy of the duplicate licence which will all be machine numbered. The original licence will be torn off at the place perforated while all duplicate shall be kept intact bound in the License Book by the Licensing Authority.

To
The Licensing authority, State of.....

STATE EMBLEM
FORM 'C'
(See clause 9)

APPLICATION OR RENEWAL OF THE LICENCE TO CARRY
ON THE BUSINESS OF A DEALER IN FERTILISERS

To
The Licensing Authority,
State of.....

I/We hereby apply for renewal of the licence to carry on the business of a dealer in fertilisers under the name and style of.....
The licence desired to be renewed was granted by the Licensing Authority for the State of..... and allotted License number..... on the day of..... 19.....

2. The situation of the
Applicant's premises
where the fertilisers
are/will be (a) stored.....
and (b) sold.....

Signature of the applicant(s).

Full name and address of the
applicant(s) in Block letters.

Date.....

Certified that the Licence Number..... granted
on the to.....
to carry on the business of a dealer in fertilisers at the
premises situated at..... is
hereby renewed until the 31st December, 19.....
unless previously cancelled or suspended under the provisions of the Fertilisers (Control) Order, 1957.

Licensing Authority.
State of.....

Date.....
Renewal Number.....
Seal.

STATE EMBLEM
FORM 'D'
(See clause 11)

Form of application to obtain a registration certificate.

To
The Registering Authority,
State of.....

1. Full name and address of the applicant.
2. Is the applicant a new comer? (say 'Yes' or 'No').
3. Situation of the applicant's premises where fertilisers are/will be mixed.
4. Full particulars of any other certificate or registration issued by any other registering authority, if any.
5. How long has the applicant been carrying on the business of mixing of fertilisers?
6. Quantities of each mixed fertiliser (in tons) in my/our possession on the date of the application and held at different addresses noted against each.
7. (i) If the applicant has been carrying on the business of mixing of fertilisers, give full particulars of the mixed fertilisers handled, the period and the place(s) at which the business of mixing of fertilisers was done.
(ii) Also give the quantities of mixed (a) fertilisers handled during the past two (b) calendar years.
8. I have deposited the prescribed Registration Certificate fee.

9. Declaration:

- (a) I/we declare that the information given above is true and correct in my/our knowledge and belief, and no part thereof is false.
- (b) I/we have carefully read the terms and conditions of the certificate of registration given in Form 'E' appended to the Fertilisers (Control) Order, 1957, and agree to abide by them.

Signature of the applicant(s).

Name and address of
applicant(s) in Block
letters.

Date.....

Place.....

STATE EMBLEM
FORM 'E'
[See clause 12(2)]

Book No..... Certificate No.....
Date of Issue.....

CERTIFICATE OF REGISTRATION IN RESPECT OF MIXTURES
OF FERTILISERS SPECIFIED BELOW

Shri.....
is hereby given this certificate in respect of mixture of fertilisers specified below subject to the terms and conditions of this certificate and to the provisions of the Fertiliser (Control) order, 1957.

Full particulars of the mixed Fertilisers Registered.

Date..... Registering Authority,
Seal State of.....

TERMS AND CONDITIONS OF CERTIFICATE OF REGISTRATION

1. This certificate shall be displayed in a prominent and conspicuous place in a part of the business premises open to the public.
2. That the applicant(s) undertake not to trade in mixed fertilisers except in respect of those registered with the Registering Authority.
3. The holder of this certificate shall comply with the provisions of the Fertilisers (Control) Order, 1957, and the Notifications issued therunder for the time being in force.
4. The holder of the certificate shall from time to time report to the Registering Authority any change in the premises where he carries on his business of mixing fertilisers.

N.B.—The original is meant for the holder of the certificate which will be delivered against his signature(s) obtained on the carbon copy of the duplicate certificate which will all be machine numbered. The certificate will be torn off at the place perforated while all duplicate shall be kept intact bound in the certificate book by each Registering Authority.

LAW DEPARTMENT

NOTIFICATION

Simla-4, the 30th October, 1957

No. LR. 1-63/56-1.—The following Acts recently passed by the Parliament of India and already published in the Gazette of India, Extraordinary, Part II, Section I, dated the 18th September, 1957, are hereby re-published in the Himachal Pradesh Administration Gazette for the information of the general public:—

- (1) The Expenditure-Tax Act, 1957 (No. 29 of 1957).
- (2) The Dhoties (Additional Excise Duty) Amendment Act, 1957 (No. 31 of 1957).
- (3) The Forward Contracts (Regulation) Amendment Act, 1957 (No. 32 of 1957).
- (4) The Cotton Fabrics (Additional Excise Duty) Act, 1957 (No. 33 of 1957).
- (5) The Indian Succession (Amendment) Act, 1957 (No. 34 of 1957).
- (6) The Insurance (Amendment) Act, 1957 (No. 35 of 1957).

(7) The Repealing and Amending Act, 1957 (No. 36 of 1957).

LAKSHMAN DASS,
Assistant Secretary (Judicial).

Assented to on 17-9-1957

THE EXPENDITURE-TAX ACT, 1957
ARRANGEMENT OF SECTIONS

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THE SCHEDULE

THE EXPENDITURE-TAX ACT, 1957
(Act No. 29 of 1957)

AN

ACT

to provide for the levy of a tax on expenditure.

Be it enacted by Parliament in the Eighth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. Short title, extent and commencement.—(1) This Act may be called the Expenditure-tax Act, 1957.

(2) It extends to the whole of India except the State of Jammu and Kashmir.

(3) It shall come into force on the 1st day of April, 1958.

2. Definitions.—In this Act, unless the context otherwise requires,—

(a) "Appellate Assistant Commissioner" means a person empowered to exercise the functions of an Appellate Assistant Commissioner of Expenditure-tax under section 8;

(b) "Appellate Tribunal" means the Appellate Tribunal appointed under section 5A of the Income-tax Act;

(c) "assessee" means an individual or a Hindu undivided family by whom Expenditure-tax or any other sum of money is payable under this Act, and includes every individual or Hindu undivided family against whom any proceeding under this Act has been taken for the assessment of his expenditure;

(d) "assessment year" means the year for which tax is chargeable under section 3;

(e) "Board" means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924 (4 of 1924);

(f) "Commissioner" means a person empowered to exercise the functions of a Commissioner of Expenditure-tax under section 9;

(g) "dependant" means—

(i) where the assessee is an individual, his or her spouse or child wholly or mainly dependent on the assessee for support and maintenance;

(ii) where the assessee is a Hindu undivided family—

(a) every coparcener other than the *karta*; and
(b) any other member of the family who under any law or order or decree of a court, is entitled to maintenance from the joint family property;

(h) "expenditure" means any sum in money or money's worth, spent or disbursed or for the spending or disbursing of which a liability has been incurred by an assessee, and includes any amount which under the provisions of this Act is required to be included in the taxable expenditure;

(i) "Expenditure-tax Officer" means the Income-tax Officer authorised to perform the functions of an Expenditure-tax Officer under section 7;

(j) "Income-tax Act" means the Indian Income-tax Act, 1922 (11 of 1922);

(k) "Income-tax Officer" means a person appointed

to be an Income-tax Officer under the Income-tax Act;

(l) "Inspecting Assistant Commissioner of Expenditure-tax" means a person empowered to exercise the functions of an Inspecting Assistant Commissioner of Expenditure-tax under section 10;

(m) "prescribed" means prescribed by rules made under this Act;

(n) "previous year" in relation to any assessment year, means the previous year as defined in clause (11) of section 2 of the Income-tax Act if an assessment were to be made under the said Act for that year:

Provided that where in the case of an assessee there are different previous years under the Income-tax Act for different sources of income, the previous year shall be that previous year which expired last;

(o) "taxable expenditure" means the total expenditure of an assessee liable to tax under this Act.

CHAPTER II

CHARGE OF EXPENDITURE-TAX AND EXPENDITURE SUBJECT TO SUCH CHARGES

3. Charge of Expenditure-tax.—(1) Subject to the other provisions contained in this Act, there shall be charged for every financial year commencing on and from the first day of April, 1958, a tax (hereinafter referred to as Expenditure-tax) at the rate or rates specified in the Schedule in respect of the expenditure incurred by any individual or Hindu undivided family in the previous year:

Provided that no Expenditure-tax shall be payable by an assessee for any assessment year if his income from all sources during the relevant previous year as reduced by the amount of taxes to which such income may be liable under any other law for the time being in force does not exceed rupees thirty-six thousand.

(2) For the removal of doubts, it is hereby declared that nothing contained in this Act shall require the inclusion in the taxable expenditure of an assessee for any year of expenditure for the spending or disbursing of which a liability has already been incurred and which has been included in the taxable expenditure for any earlier year.

4. Amount to be included in taxable expenditure.—Unless otherwise provided in section 5, the following amounts shall be included in computing the expenditure of an assessee liable to tax under this Act, namely:—

(i) any expenditure incurred, whether directly or indirectly by any person other than the assessee in respect of any obligation or personal requirement of the assessee or any of his dependants which, but for the expenditure having been incurred by that other person, would have been incurred by the assessee, to the extent to which the amount of all such expenditure in the aggregate exceeds Rs. 5,000 in any year;

(ii) any expenditure incurred by any dependant of the assessee for the benefit of the assessee or any of his dependants out of any gift, donation or settlement on trust or out of any other source, made or created by the assessee, whether directly or indirectly.

Explanation.—For the removal of doubts it is hereby declared that nothing contained in this section shall be deemed to require the inclusion in the expenditure of the assessee of any expenditure incurred by any other person for or on behalf of the assessee by way of customary hospitality or which is of a trivial or inconsequential nature.

5. Exemption from Expenditure-tax in certain cases.—No Expenditure-tax shall be payable under this Act in respect of any such expenditure as is referred to in the following clauses, and such expenditure shall not be included in the taxable expenditure of an assessee—

(a) any expenditure, whether in the nature of revenue expenditure or capital expenditure, incurred by the assessee wholly and exclusively for the purpose of the business, profession, vocation or occupa-

tion carried on by him or for the purpose of earning income from any other source;

(b) any expenditure incurred by the assessee, or on his behalf by his employer, wholly and necessarily in connection with the discharge of duties arising out of the assessee's employment;

(c) any expenditure incurred by or on behalf of the assessee wholly and necessarily in connection with the discharge of any duties assigned to him by the Government;

(d) any expenditure incurred on behalf of the assessee by way of any such passage concessions as are referred to in clause (via) of sub-section (3) of section 4 of the Income-tax Act;

(e) any expenditure incurred by the assessee in connection with the acquisition of any immovable property or in the construction, repair, maintenance or improvement of any immovable property belonging to him;

(f) any expenditure incurred by the assessee by way of investment in deposits, loans, shares and securities, or in bullion, precious stones or jewellery;

(g) subject to such rules as the Central Government may make in this behalf any expenditure incurred by the assessee in the purchase of products of any cottage industry in India, books or any work of art;

(h) any expenditure incurred by the assessee by way of contribution as capital to a firm or other association of persons in consideration of a share in the profits of the firm or association;

(i) any expenditure incurred by the assessee by way of repayment of loan or other borrowing, or by way of payment of interest thereon, not being interest on any loan or other borrowing utilised for incurring expenditure liable to tax under this Act;

(j) any expenditure incurred by the assessee by way of, or in respect of, any gift, donation or settlement on trust or otherwise for the benefit of any other person;

(k) any expenditure incurred by the assessee for paying premiums in respect of any policy of insurance—

(i) on the life of the assessee or any of his dependants; or

(ii) for the education or marriage of any of his dependants; or

(iii) for insuring the health of the assessee or covering any accident which may befall him or any disability to which he may become subject; or

(iv) covering any property (other than aircraft, motor vehicles or other transport vehicles) against loss or damage due to fire or theft;

(l) any expenditure incurred by the assessee in the purchase or maintenance of live-stock;

(m) any expenditure incurred by the assessee for any public purpose of a charitable or religious nature;

Provided that this clause shall not apply in the case of any expenditure incurred outside India for any such purpose unless the Board, having regard to the circumstances relating thereto, otherwise directs;

(n) any expenditure incurred by the assessee out of any allowance in the nature of an entertainment allowance referred to in clause (ii) of sub-section (2) of section 7 of the Income-tax Act in respect of which Income-tax is not payable;

(o) any expenditure incurred outside India—

(i) from any source, by an assessee who is not a citizen of India and is not resident in India; or

(ii) from any income or capital accrued or realised outside India by an assessee who is not a citizen of India but is resident in India or, being a citizen of India or a Hindu undivided family, is not resident or not ordinarily resident in India;

Explanation.—For the purpose of this clause, an individual or a Hindu undivided family shall be deemed to be not resident or not ordinarily

resident in India during any year, if in respect of the corresponding assessment year he or it, as the case may be, is not resident or not ordinarily resident in India within the meaning of the Income-tax Act;

(p) any expenditure incurred by way of contribution to a provident, thrift or superannuation fund;

(q) any expenditure, not being personal expenditure, incurred by the assessee out of the sums, if any, guaranteed or assured by the Central Government as his privy purse for meeting any expenses in respect of—

(i) the maintenance of any member of his retinue and the payment of salaries, allowances and pensions to members of his staff or to persons who have retired from his service;

(ii) the maintenance of any one building declared by the Central Government as his official residence under paragraph 13 of the Merged States (Taxation Concessions) Order, 1949, or paragraph 15 of the Part B States (Taxation Concessions) Order, 1950;

(iii) the maintenance of any conveyances or animals for official purposes;

(iv) the maintenance of any relatives dependant on him for maintenance;

(v) the performance of any official ceremonies;

which expenses, having regard to the status of the assessee or to the practice of the family to which the assessee belongs, have to be or are being incurred by him and are, in the opinion of the Expenditure-tax Officer, reasonable:

Provided that the Expenditure-tax Officer shall not fix the amount of such expenditure without the previous approval of the Commissioner.

(r) any expenditure incurred by the assessee or any of his dependants, and where the assessee is a Hindu undivided family by any member of the family, in connection with any election to any legislative, municipal or other public authority in India for which the assessee, dependant or member, as the case may be, is a candidate, to the extent to which such expenditure is not in excess of the limits, if any, fixed under any law for the time being in force relating to such elections.

6. Deductions to be made in computing the taxable expenditure.—(1) The taxable expenditure of an assessee for any year shall be computed after making the following deductions and allowances, namely:—

(a) any taxes, including the Expenditure-tax payable under this Act, duties, cesses, rates or fees paid to the Government or a local authority, but not including—

(i) taxes or fees in respect of any conveyance or other movable asset intended for the personal use of the assessee or any of his dependants;

(ii) customs duties on, or taxes on the purchase of, articles imported or purchased for the personal use of the assessee or any of his dependants;

(b) any expenditure lawfully incurred by the assessee in respect of any civil or criminal proceedings to which he is a party;

(c) any expenditure incurred by the assessee—

(i) if an individual, in respect of his own marriage or the marriage of any of his dependants, and

(ii) if a Hindu undivided family, in respect of the marriage of the *karta* or any other member of the family,

subject to a maximum of Rs. 5,000 in each marriage;

(d) four-fifths of any expenditure incurred by way of capital expenditure on the purchase of furniture and other household goods, motor-cars and other conveyances or any other articles for the personal use of the assessee or any of his dependants:

Provided that where a deduction as aforesaid is made, one-fifth of the said capital expenditure shall be deemed to be incurred by the assessee in each of the four years succeeding the previous year in which the expenditure was incurred and no deduction shall be made under this clause in the assessment for any succeeding year in respect

of expenditure so deemed to have been incurred in any earlier year;

(e) any expenditure incurred by the assessee on the maintenance of his parents subject to a maximum of Rs. 4,000;

(f) any expenditure incurred by the assessee—

(i) if an individual, in respect of his own medical treatment or the medical treatment of any of his dependants or parents, and

(ii) if a Hindu undivided family, in respect of the medical treatment of the *karta* or any other member of the family,

subject to a maximum of Rs. 5,000 in the case of an individual or a Hindu undivided family which consists only of the *karta*, his wife and children, and Rs. 10,000 in the case of any other Hindu undivided family:

Provided that the assessee may carry forward to the next year and the year immediately following any portion of the said sum of Rs. 5,000 or Rs. 10,000, as the case may be, unexpended during any year:

Provided further that in the case of an assessee who immediately before the commencement of this Act has been incurring a higher expenditure on the medical treatment of himself or any of his dependants or his parents, the Expenditure-tax Officer may, in any of the five years commencing from the 1st day of April, 1958, increase the allowance specified in this clause to such extent as he may think reasonable for that year, but so as not to exceed Rs. 20,000;

(g) any expenditure incurred by the assessee in respect of the education of himself or any of his dependants and where the assessee is a Hindu undivided family, of any member of the family, in any country outside India, subject to a maximum of Rs. 8,000 per year;

(h) a basic allowance—

(i) where the assessee is an individual, of Rs. 30,000; and

(ii) where the assessee is a Hindu undivided family, of Rs. 30,000, in respect of the *karta* and his wife and children, and a further allowance of Rs. 3,000 for every additional coparcener; provided that the basic allowance for the Hindu undivided family as a whole shall not exceed Rs. 60,000 in any case;

(iii) any expenditure incurred by the assessee in any country outside India in any case where he is not a citizen of India but is resident in India, to the extent to which such expenditure is not admissible under clause (c) or clause (e) or clause (f) or clause (g), subject to a maximum of Rs. 10,000.

(2) If the assessee claims on or before making a return for the assessment year commencing on the 1st day of April, 1958, that instead of the deductions permissible under clauses (b), (c), (d), (e), (f), (g), (h) and (i) of sub-section (1), the deductions and allowances permissible in his case shall be determined having regard to his actual expenditure in the last three previous years immediately preceding the previous year relevant to the assessment year commencing on the 1st day of April, 1958, then, notwithstanding anything contained in sub-section (1), instead of the deductions and allowances permissible under the clauses aforesaid, there shall be allowed—

(a) a sum equal to 75 per cent of the average annual expenditure of the assessee for the said three years computed after taking into account the exemptions mentioned in section 5 and the deduction permissible under clause (a) of sub-section (1) of this section; or

(b) Rs. 75,000;

whichever is less.

(3) The limit of Rs. 75,000 referred to in sub-section

(2) shall be progressively reduced by a sum of Rs. 5,000 every year commencing from the assessment year ending on the 31st day of March, 1960.

Provided that this sub-section shall cease to apply to an assessee in relation to and from the year in which the progressive reduction, if allowed, would have the effect of bringing the limit so reduced to a figure below the aggregate amount

of, the allowances and deductions permissible under clauses (b) to (i) inclusive of sub-section (1).

(4) If the assessee proves in any year that in respect of any sum out of which any expenditure incurred is chargeable to tax under this Act he has paid in any foreign country any tax under any law for the time being in force in that country relating to taxes on income, wealth or expenditure, he shall be entitled to a deduction from the expenditure chargeable to tax under this Act of that portion of the tax paid in the foreign country as is attributable to the amount of such expenditure.

CHAPTER III

EXPENDITURE-TAX AUTHORITIES

7. Expenditure-tax Officers.—Every Income-tax Officer having jurisdiction or exercising powers as such under the Income-tax Act in respect of any individual or Hindu undivided family shall perform the functions of an Expenditure-tax Officer under this Act in respect of such individual or Hindu undivided family.

8. Appellate Assistant Commissioners of Expenditure-tax.—The Board may empower as many persons as it thinks fit to exercise under this Act the function of an Appellate Assistant Commissioner of Expenditure-tax, and on being so empowered the Appellate Assistant Commissioners of Expenditure-tax shall perform their functions in respect of such areas or such persons or such classes of persons as the Board may direct, and where such directions have assigned to two or more Appellate Assistant Commissioners the same area or the same persons or the same classes of persons, they shall perform their functions in accordance with such orders as the Board may make for the distribution and allocation of the work to be performed.

9. Commissioners of Expenditure-tax.—The Board may empower as many persons as it thinks fit to exercise under this Act the functions of a Commissioner of Expenditure-tax, and on being so empowered the Commissioners of Expenditure-tax shall perform their functions in respect of such areas or such persons or such classes of persons as the Board may direct, and where such directions have assigned to two or more Commissioners of Expenditure-tax the same area or the same persons or the same classes of persons, they shall have concurrent jurisdiction subject to such orders, if any, as the Board may make for the distribution and allocation of the work to be performed.

10. Inspecting Assistant Commissioners of Expenditure-tax.—The Commissioner of Expenditure-tax may empower as many persons as he thinks fit to exercise under this Act the functions of an Inspecting Assistant Commissioner of Expenditure-tax and on being so empowered the Inspecting Assistant Commissioners of Expenditure-tax shall perform their functions in respect of such areas or such persons or such classes of persons as the Commissioner of Expenditure-tax may direct, and where such directions have assigned to two or more Inspecting Assistant Commissioners of Expenditure-tax the same area or the same persons or the same classes of persons they shall perform their functions in accordance with such orders as the Commissioner of Expenditure-tax may make for the distribution and allocation of the work to be performed.

11. Expenditure-tax Officers to be sub-ordinate to the Commissioner of Expenditure-tax and the Inspecting Assistant Commissioner of Expenditure-tax.—The expenditure-tax Officers shall be sub-ordinate to the Commissioner of Expenditure-tax and the Inspecting Assistant Commissioner of Expenditure-tax within whose jurisdiction they perform their functions.

12. Expenditure-tax authorities to follow orders, etc., of the Board.—All officers and other persons employed in the execution of this Act shall observe and follow the orders, instructions and directions of the Board:

Provided that no orders, instructions or directions shall be given by the Board so as to interfere with the discretion of the Appellate Assistant Commissioner of Expenditure-tax in the exercise of his appellate functions.

CHAPTER IV

ASSESSMENT

13. Return of expenditure.—(1) Every person whose expenditure for the previous year was of such an amount as to render him liable to Expenditure-tax under this Act shall, before the thirtieth day of June of the corresponding assessment year, furnish to the Expenditure-tax Officer a return in the prescribed Form and verified in the prescribed manner setting forth his expenditure for the previous year.

(2) If the Expenditure-tax Officer is of the opinion that the expenditure of any person for any year is of such an amount as to render him liable to Expenditure-tax, then, notwithstanding anything contained in sub-section (1), he may serve a notice upon such a person requiring him to furnish with in such period, not being less than thirty days, as may be specified in the notice, a return in the prescribed Form and verified in the prescribed manner and setting forth such other particulars as may be required in the notice relating to the expenditure of such person for the previous year mentioned in the notice.

(3) The Expenditure-tax Officer may, if he is satisfied that it is necessary to do so, extend the date for the delivery of the return under this section.

14. Return after the due date and amendment of return.—If any person has not furnished a return within the time allowed under section 13, or having furnished a return under that section discovers any omission or a wrong statement therein, he may furnish a return or a revised return, as the case may be, at any time before the assessment is made.

15. Assessment.—(1) If the Expenditure-tax Officer is satisfied without requiring the presence of the assessee or production by him of any evidence that a return made under section 13 or section 14 is correct and complete, he shall assess the taxable expenditure of the assessee and determine the amount payable by him as Expenditure-tax.

(2) If the Expenditure-tax Officer is not so satisfied, he shall serve a notice on the assessee, requiring him either to attend in person at his office on a date to be specified in the notice, or to produce or cause to be produced on that date any evidence on which the assessee may rely in support of his return.

(3) The Expenditure-tax Officer, after hearing such evidence as the person may produce and such other evidence as he may require on any specified points, shall, by order in writing, assess the taxable expenditure of the assessee and determine the amount payable by him as Expenditure-tax.

(4) For the purpose of making an assessment under this Act, the Expenditure-tax Officer may serve on any person who has made a return under sub-section (1) of section 13 or upon whom a notice has been served under sub-section (2) of that section, a notice requiring him to produce or cause to be produced on a date specified in the notice such accounts, records or other documents as the Expenditure-tax Officer may require.

(5) If any person fails to make a return in response to any notice under sub-section (2) of section 13 or fails to comply with the terms of any notice issued under sub-section (2) or sub-section (4), the Expenditure-tax Officer shall make the assessment to the best of his judgment and determine the amount payable by the person as Expenditure-tax on the basis of such assessment.

16. Expenditure escaping assessment.—If the Expenditure-tax Officer—

(a) has reason to believe that by reason of the omission or failure on the part of the assessee to make a return of his expenditure under section 13 for any year, or to disclose fully and truly all material facts necessary for his assessment for that year, the expenditure chargeable to tax has escaped assessment for that year, whether by reason of under-assessment or assessment at too low a rate or otherwise; or

(b) has in consequence of any information in his possession reason to believe, notwithstanding that there has been no such omission or failure as is referred to in clause (a), that the expenditure

chargeable to tax has escaped assessment for any assessment year, whether by reason of under-assessment or assessment at too low a rate or otherwise;

he may, in cases falling under clause (a) at any time within eight years and in cases falling under clause (b) at any time within four years of the end of that assessment year, serve on the assessee a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of section 13, and may proceed to assess or re-assess such expenditure, and the provisions of this Act shall, so far as may be, apply as if the notice had issued under that sub-section.

17. Penalty for concealment.—(1) If the Expenditure-tax Officer, Appellate Assistant Commissioner, Commissioner or Appellate Tribunal in the course of any proceedings under this Act is satisfied that any person—

- (a) has without reasonable cause failed to furnish the return of his expenditure which he is required to furnish under sub-section (1) or sub-section (2) of section 13 or section 16, or has without reasonable cause failed to furnish it within the time allowed and in the manner required; or
- (b) has without reasonable cause failed to comply with a notice under sub-section (2) or sub-section (4) of section 15; or
- (c) has concealed the particulars of any expenditure or deliberately furnished inaccurate particulars thereof, he or it may by order in writing, direct that such person shall pay by way of penalty—
 - (i) in the case referred to in clause (a), in addition to the amount of Expenditure-tax payable by him a sum not exceeding one-and-a-half times the amount of such tax, and
 - (ii) in the case referred to in clause (b) or clause (c), in addition to the amount of Expenditure-tax payable by him a sum not exceeding one-and-a-half times the amount of the tax, if any, which would have been avoided if the expenditure return by such person had been accepted as correct.

(2) No order shall be made under sub-section (1) unless the person concerned has been given a reasonable opportunity of being heard.

(3) No prosecution for an offence under this Act shall be instituted in respect of the same facts in relation to which a penalty has been imposed under this section.

(4) The Expenditure-tax Officer shall not impose any penalty under this section without the previous approval of the Inspecting Assistant Commissioner of Expenditure-tax.

CHAPTER V

LIABILITY TO ASSESSMENT IN SPECIAL CASES

18. Tax of deceased persons payable by legal representative.—(1) Where a person dies, his executor, administrator or other legal representative shall be liable to pay out of the estate of the deceased person to the extent to which the estate is capable of meeting the charge, the Expenditure-tax assessed as payable by such person, or any sum which would have been payable by him under this Act if he had not died.

(2) Where a person dies without having furnished a return under the provisions of section 13 or after having furnished a return which the Expenditure-tax Officer has reason to believe to be incorrect or incomplete, the Expenditure-tax Officer may make an assessment of the expenditure of such person and determine the Expenditure-tax payable by the person on the basis of such assessment, and for this purpose may, by the issue of the appropriate notice which would have had to be served upon the deceased person if he had survived, require from the executor, administrator or other legal representative of the deceased person any accounts, documents or other evidence which might under the provisions of section 15 have been required from the deceased person.

(3) The provisions of section 13, section 14 and section 15 shall apply to an executor, administrator or other legal representative as they apply to any person referred to in those sections.

19. Assessment after partition of a Hindu undivided family.—(1) Where, at the time of making an assessment, it is brought to the notice of the Expenditure-tax Officer that a partition has taken place among the members of a Hindu undivided family, and the Expenditure-tax Officer, after inquiry, is satisfied that the joint family property has been partitioned as a whole among the various members or groups of members in definite portions he shall record an order to that effect, and make assessments on the expenditure of the undivided family as such for the assessment year or years including the year relevant to the previous year in which the partition has taken place, and each member or group of members shall be liable jointly and severally for the tax assessed on the expenditure of the joint family as such.

(2) Where the Expenditure-tax Officer is not so satisfied, he may, by order declare that such family shall be deemed for the purposes of this Act to continue to be a Hindu undivided family liable to be assessed as such.

20. Settlement of tax payable in certain cases.—(1) Where an assessee who is in receipt of sums guaranteed or assured by the Central Government as his privy purse applies to the Central Government in the prescribed manner and within the prescribed time for the settlement of the Expenditure-tax payable by him under this Act for any assessment year, then, notwithstanding anything contained in Chapter IV, the Central Government may, having regard to the obligations which according to the practice usage or tradition of the family to which the assessee belongs have to be or are being discharged by him, assess the Expenditure-tax payable by him for the assessment year, to be such sum as to the Central Government appears proper.

(2) Any order assessing any sum as being payable for any assessment year under sub-section (1) may, if the Central Government so directs, have effect for any subsequent assessment year or years.

CHAPTER VI

APPEALS, REVISIONS AND REFERENCES

21. Appeal to the Appellate Assistant Commissioner from orders of Expenditure-tax Officers.—(1) Any person—

- (a) objecting to the amount of his taxable expenditure determined under this Act; or
- (b) objecting to the amount of Expenditure-tax determined as payable by him under this Act; or
- (c) denying his liability to be assessed under this Act; or
- (d) objecting to any penalty imposed by the Expenditure-tax Officer under section 17; or
- (e) objecting to any order of the Expenditure-tax Officer under sub-section (2) of section 19; or
- (f) objecting to any penalty imposed by the Expenditure-tax Officer under the provisions of sub-section (1) of section 46 of the Income-tax Act as applied under section 30 for the purpose of expenditure-tax;

may appeal to the Appellate Assistant Commissioner against the assessment or order, as the case may be, in the prescribed Form and verified in the prescribed manner.

(2) An appeal shall be presented within thirty days of the receipt of the notice of demand relating to the assessment or penalty objected to, or the date on which any order objected to is communicated to him, but the Appellate Assistant Commissioner may admit an appeal after the expiration of the period aforesaid if he is satisfied that the appellant had sufficient cause for not presenting the appeal within that period.

(3) The Appellate Assistant Commissioner shall fix a day and place for the hearing of the appeal and may from time to time adjourn the hearing.

(4) The Appellate Assistant Commissioner may—

- (a) at the hearing of an appeal, allow an appellant to go into any ground of appeal not specified in the grounds of appeal;
- (b) before disposing of an appeal, make such further inquiry as he thinks fit or cause further inquiry to be made by the Expenditure-tax Officer.

(5) In disposing of an appeal, the Appellate Assistant Commissioner may pass such order as he thinks fit which may include an order enhancing the assessment or penalty:

Provided that no order enhancing an assessment or penalty shall be made unless the person affected thereby has been given a reasonable opportunity of showing cause against such enhancement.

(6) A copy of every order passed by the Appellate Assistant Commissioner under this section shall be forwarded to the appellant and the Commissioner.

22. Appeal to the Appellate Tribunal from orders of the Appellate Assistant Commissioners.—(1) Any assessee objecting to an order passed by an Appellate Assistant Commissioner under section 21 may appeal to the Appellate Tribunal within sixty days of the date on which he is served with notice of such order.

(2) The Commissioner may, if he is not satisfied as to the correctness of any order passed by an Appellate Assistant Commissioner under section 21, direct the Expenditure-tax Officer to appeal to the Appellate Tribunal against such order, and such appeal may be made at any time before the expiry of sixty days of the date on which the order is communicated to the Commissioner.

(3) The Tribunal may admit an appeal after the expiry of the sixty days referred to in sub-sections (1) and (2) if it is satisfied that there was sufficient cause for not presenting it within that period.

(4) An appeal to the Appellate Tribunal shall be in the prescribed Form, and shall be verified in the prescribed manner and shall, except in the case of an appeal referred to in sub-section (2), be accompanied by a fee of rupees one hundred.

(5) The Appellate Tribunal may, after giving both parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, and any such orders may include an order enhancing the assessment or penalty:

Provided that no order enhancing an assessment or penalty shall be made unless the person affected thereby has been given a reasonable opportunity of showing cause against such enhancement.

(6) A copy of every order passed by the Appellate Tribunal under this section shall be forwarded to the assessee and the Commissioner.

(7) Save as provided in section 25 any order passed by the Appellate Tribunal an appeal shall be final.

(8) The provisions of sub-sections (5), (7) and (8) of section 5A of the Income-tax Act shall apply to the Appellate Tribunal in the discharge of its functions under this Act as they apply to it in the discharge of its functions under the Income-tax Act.

23. Power of Commissioner to revise orders of Expenditure-tax Officers, etc.—(1) The Commissioner may, either of his own motion or on application made by an assessee in this behalf, call for the record of any proceeding under this Act in which an order has been passed by any authority sub-ordinate to him, and may make such inquiry or cause inquiry to be made and, subject to the provisions of this Act, pass such order thereon, not being an order prejudicial to the assessee, as the Commissioner thinks fit:

Provided that the Commissioner shall not revise any order under this sub-section in any case—

(a) where an appeal against the order lies to the late Assistant Commissioner or to the Appellate Tribunal, the time within which such appeal can be made has not expired or the assessee has not waived his right of appeal to the Appellate Tribunal;

(b) where the order is the subject of an appeal before the Appellate Assistant Commissioner or the Appellate Tribunal;

(c) where the application is made by the assessee for such revision unless—

(i) the application is accompanied by a fee of rupees twenty-five;

(ii) the application is made within one year from the date of the order sought to be revised or within such further period as the Commissioner may think fit to allow on being satisfied that the assessee was prevented by sufficient cause from making the application

within that period; and

(d) where the order is sought to be revised by the Commissioner of his own motion, if such order is made more than one year previously.

Explanation.—For the purposes of this sub-section,—

(a) the Appellate Assistant Commissioner shall be deemed to be an authority sub-ordinate to the Commissioner; and

(b) an order by the Commissioner declining to interfere shall be deemed not to be an order prejudicial to the assessee.

(2) Without prejudice to the provisions contained in sub-section (1) the Commissioner may call for and examine the record of any proceeding under this Act and if he considers that any order passed therein by an Expenditure-tax Officer is erroneous in so far as it is prejudicial to the interests of revenue he may after giving to the assessee an opportunity of being heard, and after making or causing to be made such inquiry as he deems necessary, pass such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment or cancelling it and directing a fresh assessment.

(3) No order shall be made under sub-section (2) after the expiry of two years from the date of the order sought to be revised.

24. Appeal to the Appellate Tribunal from orders of enhancement by Commissioner.—(1) Any assessee objecting to an order of enhancement made by the Commissioner under section 23 may appeal to the Appellate Tribunal within sixty days of the date on which the order is communicated to him.

(2) An appeal to the Appellate Tribunal under sub-section (1) shall be in the prescribed Form and shall be verified in the prescribed manner and shall be accompanied by a fee of rupees one hundred.

(3) The provisions of sub-sections (3), (5), (6) and (7) of section 22 shall apply in relation to any appeal under this section as they apply in relation to any appeal under that section.

25. Reference to High Court.—(1) Within ninety days of the date upon which he is served with an order under section 22 or section 24, the assessee or the Commissioner may present an application in the prescribed Form and where the application is by the assessee, accompanied by a fee of rupees one hundred, to the Appellate Tribunal requiring the Appellate Tribunal to refer to the High Court any question of law arising out of such order, and the Appellate Tribunal shall, if in its opinion a question of law arises out of such order, state the case for the opinion of the High Court.

(2) An application under sub-section (1) may be admitted after the expiry of the period of ninety days aforesaid if the Tribunal is satisfied that there was sufficient cause for not presenting it within the said period.

(3) If on an application made under sub-section (1) the Appellate Tribunal—

(a) refuses to state a case on the ground that no question of law arises; or

(b) rejects it on the ground that it is time-barred; the applicant may, within three months from the date on which he is served with a notice of refusal or rejection, as the case may be, apply to the High Court, and the High Court may, if it is not satisfied with the correctness of the decision of the Appellate Tribunal, require the Appellate Tribunal to state the case to the High Court, and on receipt of such requisition the Appellate Tribunal shall state the case:

Provided that if in any case where the Appellate Tribunal has been required by an assessee to state a case the Appellate Tribunal refuses to do so on the ground that no question of law arises, the assessee may, within thirty days from the date on which he receives notice of refusal to state the case, withdraw his application, and if he does so, the fee paid by him under sub-section (1) shall be refunded to him.

(4) The statement to the High Court shall set forth the facts, the determination of the Appellate Tribunal and the question of law which arises out of the case.

(5) If the High Court is not satisfied that the case as stated is sufficient to enable it to determine the question of law raised thereby, it may require the Appellate Tribunal to make such modifications therein as it may direct.

(6) The High Court, upon hearing any such case, shall decide the question of law raised therein, and in doing so may, if it thinks fit, alter the form of the question of law and shall deliver judgment thereon containing the ground on which such decision is founded and shall send a copy of the judgment under the seal of the Court and the signature of the Registrar to the Appellate Tribunal and the Appellate Tribunal shall pass such orders as are necessary to dispose of the case conformably to such judgment.

(7) Where the amount of any assessment is reduced as a result of any reference to the High Court, the amount, if any, over-paid as Expenditure-tax shall be refunded with such interest as the Commissioner may allow, unless the High Court, on intimation given by the Commissioner within thirty days of the result of such reference that he intends to ask for leave to appeal to the Supreme Court, makes an order authorising the Commissioner to postpone payment of such refund until the disposal of the appeal in the Supreme Court.

(8) The costs of any reference to the High Court shall be in the discretion of the Court.

(9) Section 5 of the Indian Limitation Act, 1908 (9 of 1908), shall apply to an application to the High Court under this section.

26. Hearing by High Court.—Where a case has been stated to the High Court under section 25, it shall be heard by a Bench of not less than two Judges of the High Court and shall be decided in accordance with the opinion of such Judges or of the majority of such Judges:

Provided that where there is no such majority, the Judges shall state the point of law upon which they differ and the case shall then be heard upon that point only by one or more of the Judges of the High Court, and such point shall be decided according to the opinion of the majority of the Judges who have heard the case, including who first heard it.

27. Appeal to the Supreme Court.—(1) An appeal shall lie to the Supreme Court from any judgment of the High Court delivered on a case stated under section 25 in any case which the High Court certifies as a fit case for appeal to the Supreme Court.

(2) Where the judgment of the High Court is varied or reversed on appeal under this section, effect shall be given to the order of the Supreme Court in the manner provided in sub-section (6) of section 25.

(3) The High Court may, on application made to it for the execution of any order of the Supreme Court in respect of any costs awarded by it, transmit the order for execution to any court sub-ordinate to the High Court.

CHAPTER VII

PAYMENT AND RECOVERY OF EXPENDITURE-TAX

28. Notice of demand.—When any tax or penalty is due in consequence of any order passed under this Act, the Expenditure-tax Officer shall serve upon the assessee or other person liable to pay such tax or penalty a notice of demand in the prescribed Form specifying the sum so payable and the time within which it shall be paid.

29. Recovery of tax and penalties.—(1) Any amount specified as payable in a notice of demand issued under section 28 shall be paid within the time, at the place, and to the person mentioned in the notice, or if no time is so mentioned then on or before the first day of the second month following the day of service of the notice and any assessee failing so to pay shall be deemed to be in default.

(2) Notwithstanding anything contained in this section where an assessee has presented an appeal under section 21, the Expenditure-tax Officer may in his discretion treat the assessee as not being in default as long as such appeal is undisposed of.

30. Mode of recovery.—The provisions of sub-sections (1), (1A), (2), (3), (4), (5), (5A), (6) and (7) of section 46

and section 47 of the Income-tax Act shall apply as if the said provisions were provisions of this Act and referred to Expenditure-tax and sums imposed by way of penalty under this Act instead of to Income-tax and sums imposed by way of penalty under that Act and to Expenditure-tax Officer and Commissioner of Expenditure-tax instead of to Income-tax Officer and Commissioner of Income-tax.

CHAPTER VIII

MISCELLANEOUS

31. Rectification of mistakes.—At any time within four years from the date of any order passed by him, or it, the Commissioner, the Expenditure-tax Officer, the Appellate Assistant Commissioner or the Appellate Tribunal may on his or its own motion rectify any mistake apparent from the record and shall, within a like period, rectify any such mistake which has been brought to the notice of the Commissioner, the Expenditure-tax Officer, the Appellate Assistant Commissioner or the Appellate Tribunal, as the case may be, by an assessee:

Provided that no such rectification shall be made which has the effect of enhancing an assessment unless the assessee has been given a reasonable opportunity of being heard in the matter.

32. Prosecutions.—(1) If a person fails without reasonable cause—

- (a) to furnish in due time any return mentioned in section 13;
- (b) to produce, or cause to be produced on or before the date mentioned in any notice under sub-section (2) or sub-section (4) of section 15 such accounts, records and documents as are referred to in the notice;
- (c) to furnish within the time specified any statement or information which such person is bound to furnish to the Expenditure-tax Officer under section 34;

he shall, on conviction before a magistrate, be punishable with fine which may extend to rupees ten for every day during which the default continues.

(2) If a person makes a statement in a verification mentioned in section 13, section 21, section 22, or section 24, which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable with simple imprisonment which may extend to one year or with fine which may extend to rupees one thousand or with both.

(3) A person shall not be proceeded against for an offence under this section except at the instance of the Commissioner.

(4) The Commissioner may either before or after the institution of proceedings compound any such offence.

Explanation.—For the purposes of this section "magistrate" means a presidency magistrate, a magistrate of the first class, or a magistrate of the second class specially empowered by the Central Government to try offences under this Act.

33. Power to take evidence on oath, etc.—The Commissioner, the Expenditure-tax Officer, the Appellate Assistant Commissioner and the Appellate Tribunal shall, for the purposes of this Act, have the same powers as are vested in a court under the Code of Civil Procedure, 1908 (5 of 1908), when trying a suit in respect of the following matters, namely:—

- (a) enforcing the attendance of any person and examining him on oath;
- (b) requiring the discovery and production of documents;
- (c) receiving evidence on affidavit;
- (d) issuing commissions for the examination of witnesses; and

any proceeding before the Commissioner, the Expenditure-tax Officer, the Appellate Assistant Commissioner or the Appellate Tribunal shall be deemed to be a judicial proceeding within the meaning of section 193 and 228 of the Indian Penal Code (45 of 1860).

34. Information, returns and statements.—Where, for the purposes of determining the Expenditure-tax payable by any person, it appears necessary for the Expenditure-tax Officer to obtain any statement or information from any individual, Hindu undivided family, company or

any other person, the Expenditure-tax Officer may serve a notice requiring such individual, Hindu undivided family, company or other person on or before a date to be therein specified, to furnish such statement or information on the points specified in the notice, and the individual, the manager of the Hindu undivided family, the principal officer of the company or other person, as the case may be, shall, notwithstanding anything in any law to the contrary, be bound to furnish such statement or information to the Expenditure-tax Officer:

Provided that no legal practitioner shall be bound to furnish any statement or information under this section based on any professional communications made to him otherwise than as permitted by section 126 of the Indian Evidence Act, 1872 (1 of 1872).

35. Effect of transfer of authorities on pending proceedings.—Whenever in respect of any proceeding under this Act any Expenditure-tax authority ceases to exercise jurisdiction and is succeeded by another who has and exercises such jurisdiction, the authority so succeeding may continue the proceedings from the stage at which the proceeding was left by his predecessor.

36. Computation of periods of limitation.—In computing the period of limitation prescribed for an appeal under this Act or for an application under section 25, the day on which the order complained of was made and the time requisite for obtaining a copy of such order shall be excluded.

37. Service of notice.—(1) A notice or a requisition under this Act may be served on the person therein named either by post or as if it were a summons issued by a Court under the Code of Civil Procedure, 1908 (5 of 1908).

(2) Any such notice or requisition may, in the case of a Hindu undivided family be addressed to the manager or any adult male member of the family.

38. Prohibition of disclosure of information.—(1) Subject to the provisions contained in sub-section (2), the provisions of section 54 of the Income-tax Act shall apply to all accounts or in relation to statements, documents, evidence or affidavits given, produced or obtained in connection with or in the course of any proceeding under this Act, as they apply to or in relation to similar particulars under that Act, subject to the modification that the reference to any Income-tax authority in clause (d) of sub-section (2) and to the Commissioner in sub-section (5) of section 54 of that Act shall be construed as a reference to any Expenditure-tax authority and to the Commissioner of Expenditure-tax respectively.

(2) Nothing contained in section 54 of the Income-tax Act shall apply to the disclosure of any such particulars as are referred to in sub-section (1) to any person acting in the execution of this Act or the Income-tax Act or the Estate Duty Act, 1953 (34 of 1953), or the Wealth-tax Act, 1957, where it is necessary or desirable to disclose the same to him for the purpose of this Act or any of the other Acts aforesaid.

39. Bar of jurisdiction.—No suit shall lie in any civil court to set aside or modify any assessment made under this Act, and no prosecution, suit or other legal proceeding shall lie against any officer of the Government for anything in good faith done or intended to be done under this Act.

40. Appearance before Expenditure-tax authorities by authorised representatives.—Any assessee who is entitled to or required to attend before any Expenditure-tax authority or the Appellate Tribunal in connection with any proceeding or inquiry under this Act, except where he is required under this Act to attend in person, may attend by a person authorised by him in writing in this behalf, being a relative of, or a person regularly employed by, the assessee, or a legal practitioner or a Chartered Accountant, or any other person having such qualifications as may be prescribed.

Explanation.—For the purposes of this section,—

(a) the expression "a person regularly employed by the assessee" includes any officer of a Scheduled Bank with which the assessee maintains a current account or has other regular dealings;

(b) "Chartered Accountant" means a Chartered Accountant as defined in the Chartered Accountants

Act, 1949 (37 of 1949).

41. Power to make rules.—(1) The Board may, by Notification in the Official Gazette, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, rules made under this section may provide for—

(a) the form in which returns under this Act shall be made, and the manner in which they shall be verified;

(b) the form in which appeals and applications under this Act may be made, and the manner in which they shall be verified;

(c) the form of any notice of demand under this Act;

(d) any other matter which has to be or may be prescribed for the purposes of this Act.

(3) All rules made under this Act shall be laid before each House of Parliament, as soon as may be, after they are made, and shall be subject to such modifications as Parliament may make during the session in which they are so laid or the session immediately following.

THE SCHEDULE

(See section 3)

RATES OF EXPENDITURE-TAX

In the case of every individual and Hindu undivided family, on that portion of the taxable expenditure—

(i) which does not exceed Rs. 10,000 ..	10%
(ii) which exceeds Rs. 10,000 but does not exceed Rs. 20,000 ..	20%
(iii) which exceeds Rs. 20,000 but does not exceed Rs. 30,000 ..	40%
(iv) which exceeds Rs. 30,000 but does not exceed Rs. 40,000 ..	60%
(v) which exceeds Rs. 40,000 but does not exceed Rs. 50,000 ..	80%
(vi) which exceeds Rs. 50,000 ..	100%

Assented to on 17-9-1957

THE DHOTIES (ADDITIONAL EXCISE DUTY) AMENDMENT ACT, 1957

(No. 31 of 1957)

AN

ACT

to amend the Dhoties (Additional Excise Duty) Act, 1953

Be it enacted by Parliament in the Eighth Year of the Republic of India as follows:—

1. Short title.—This Act may be called the Dhoties (Additional Excise Duty) Amendment Act, 1957.

2. Amendment of section 1.—In section 1 of the Dhoties (Additional Excise Duty) Act, 1953 (39 of 53) (hereinafter referred to as the principal Act), in sub-section (2), the words "except the State of Jammu and Kashmir" shall be omitted.

3. Amendment of section 1.—In section 2 of the principal Act, after clause (a), the following clause shall be inserted, namely:—

"(aa) 'group of mills' means two or more mills under common ownership or management;".

4. Amendment of section 3.—In section 3 of the principal Act, after sub-section (2), the following sub-sections shall be inserted, namely:—

"(3) The permissible quota of dhoties which may be issued out of any group of mills as a whole during any quarter in any case where an application is made in that behalf by that group, shall be such as the Textile Commissioner to the Government of India may fix, but such permissible quota shall in no case exceed that total of the permissible quotas under sub-section (1) or, as the case may be, under sub-section (2), for all the mills included in that group.

(4) Where an application for the fixation of a permissible quota under sub-section (3) is rejected, the Textile Commissioner shall record in writing a brief statement of his reasons for such rejection."

5. Amendment of section 4.—In section 4 of the principal Act,—

- (a) in sub-section (1), after the figures "1953", the words "or out of any group of mills," shall be inserted;
- (b) after sub-section (1), the following sub-section shall be inserted, namely:—

"(1A) For the removal of doubts it is hereby declared that where a duty of excise has been levied under sub-section (1) on any quantity of dhoties issued in excess of the permissible quota fixed under sub-section (3) of section 3 for any group of mills, no duty of excise shall be levied separately under the said sub-section (1) on any quantity of dhoties issued out of any mill included in that group on the ground that such quantity is in excess of the permissible quota for that mill."

6. Amendment of section 5.—Section 5 of the principal Act shall be re-numbered as sub-section (1) thereof, and—

- (a) in sub-section (1) as so re-numbered, after the words "in particular", the words "the form and manner of applications for fixation of permissible quotas for groups of mills, the procedure to be followed in relation to such fixation and" shall be inserted;
- (b) after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

"(2) All rules made under this Act shall be laid for not less than thirty days before each House of Parliament as soon as may be after they are made, and shall be subject to such modifications as Parliament may make during the session in which they are so laid or the session immediately following."

7. Amendment of the Schedule.—In the Schedule to the principal Act, after the words "any mill", the words "or any group of mills" shall be inserted.

Assented to on 17-9-1957

THE FORWARD CONTRACTS (REGULATION) AMENDMENT ACT, 1957

(No. 32 of 1957)

AN

ACT

further to amend the Forward Contracts (Regulation) Act, 1952

BE it enacted by Parliament in the Eighth Year of the Republic of India as follows:—

1. Short title.—This Act may be called the Forward Contracts (Regulation) Amendment Act, 1957.

2. Insertion of new section 9A.—After section 9 of the Forward Contracts (Regulation) Act, 1952 (74 of 1952), the following section shall be inserted, namely:—

(Powers of recognised association to make Rules respecting of members, restricting voting rights, etc., in special cases).

"9A. (1) A recognised association may make rules or amend any rules made by it to provide for all or any of the following matters, namely:—

(a) the grouping of the members of the association according to functional or local interests, the reservation of seats on its governing body for members belonging to each group and appointment of members to such reserved seats—

(i) by election exclusively by the members belonging to the group concerned;

(ii) by election by all the members of the association;

(iii) by election by all the members of the association from among persons chosen by the members belonging to the group concerned for the purpose;

(b) the restriction of voting rights in respect of any matter placed before the association at any meeting to those members only who, by reason of their functional or local interests, are actually interested in such matter;

(c) the regulation of voting rights in respect of any matter placed before the association at any meeting so that each member may be entitled to have one vote only, irrespective of his share of the paid-up equity capital of the association;

(d) the restriction on the right of a member to appoint another person as his proxy to attend and vote at a meeting of the association;

(e) such incidental, consequential and supplementary matters as may be necessary to give effect to any of the matters specified in clauses (a), (b), (c) and (d).

(2) No rules of a recognised association made or amended in relation to any matter referred to in clauses (a) to (e) of sub-section (1) shall have effect until they have been approved by the Central Government and published by that Government in the Official Gazette and, in approving the rules so made or amended, the Central Government may make such modifications therein as it thinks fit, and on such publication, the rules as approved by the Central Government shall be deemed to have been validly made, notwithstanding anything to the contrary contained in the Companies Act, 1956 (1 of 1956).

(3) Where, before the commencement of the Forward Contracts (Regulation) Amendment Act, 1957, any rules have been made or amended in relation to any matter referred to in clauses (a) to (e) of sub-section (1), the rules so made or amended shall not be deemed to be invalid or ever to have been invalid merely by reason of the fact that the rules so made or amended are repugnant to any of the provisions of the Companies Act, 1956 (1 of 1956)."

3. Transitional provisions respecting recognised associations in certain cases.—Where any recognised association which has been granted an extension of time for holding its annual general meeting under the proviso to clause (c) of sub-section (1) of section 166 of the Companies Act, 1956 (1 of 1956), is desirous of making or amending rules in relation to the matters referred to in clause (a) of sub-section (1) of section 9A of the Forward Contracts (Regulation) Act, 1952 (74 of 1952), and reconstituting its governing body in accordance with such rules, and the Central Government, on an application made to it by the recognised association, is satisfied that it would not be possible for the association so to reconstitute its governing body within the extended time granted to it, the Central Government may, notwithstanding anything to the contrary contained in the Companies Act, 1956 (1 of 1956), extend the time within which the said annual general meeting shall be held by a further period not exceeding six months.

Assented to on 17-9-1957

THE COTTON FABRICS (ADDITIONAL EXCISE DUTY) ACT, 1957

(No. 33 of 1957)

AN

ACT

to provide for the levy and collection in certain circumstances of an additional duty of excise on cotton fabrics issued out of mills.

BE it enacted by Parliament in the Eighth Year of the Republic of India as follows:—

1. Short title, extent and Commencement.—(1) This Act may be called the Cotton Fabrics (Additional Excise Duty) Act, 1957.

(2) It extends to the whole of India.

(3) It shall come into force on such date as the Central Government may, by Notification in the Official Gazette, appoint.

2. Definitions.—In this Act,—

(a) "cotton fabrics" has the meaning assigned to it in the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944);

(b) "export" means taking out of India by sea, land

or air;

- (c) "export quota" means the export quota referred to in section 3;
- (d) "mill" means any building or place in which cotton yarn is spun and cotton fabrics are manufactured by machinery moved otherwise than by manual labour, and includes every part of such building or place;
- (e) "owner"—

- (i) with reference to any mill or group of mills the possession of which has been transferred by lease, mortgage or otherwise, means the transferee so long as his right to possession subsists; and
- (ii) with reference to any mill or group of mills for which an agent is employed, means the agent if, and in so far as, he has been duly authorised by the owner in that behalf;

(f) "year" means the year beginning on the 1st day of April.

3. Export quota.—(1) The export quota in respect of all cotton fabrics manufactured by any mill, or by any group of mills, under a common owner, for any year shall be such quantity as the Central Government may, by notification in the Official Gazette, fix, and in fixing any such export quota the Central Government shall have regard to—

- (a) the quantity of cotton fabrics exported by such mill or group of mills during the relevant period;
- (b) the additional quantity of cotton fabrics that such mill or group of mills may normally be expected to produce on the new looms installed therein after the 1st day of April, 1957, in pursuance of any licence or permission granted under the Industries (Development and Regulation) Act, 1951, and (65 of 1951);
- (c) where the quota is to be fixed for any year subsequent to the quota first for any mill or group of mills, the actual quantity of cotton fabrics produced in that mill or group of mills during any previous year for which an export quota has been fixed.

(2) The owner of any mill or group of mills shall, within such time as the Central Government may fix in this behalf, intimate to the Central Government the relevant period chosen by him for the purpose of his mill or group of mills, and such relevant period shall be any such year, out of the three years commencing on the 1st day of April, 1953, and ending with the 31st day of March, 1956, as he may choose for the purpose:

Provided that if within the time fixed in this behalf no such intimation is received from any such owner, the relevant period shall be such as the Central Government may fix in this behalf having regard to the cotton fabrics exported by that mill or group of mills during the said period of three years.

(3) Notwithstanding anything contained in sub-section (2),—

- (i) where in the case of any mill or group of mills the relevant period cannot be chosen or fixed by reason of the fact that it came into existence or commenced working only during or after the expiry of the three years referred to in sub-section (2), or
- (ii) where the mill or group of mills, during the said period of three years, has not issued cotton fabrics for export, or
- (iii) where any mill out of a group of mills has been transferred during any year and by reason of such transfer it is necessary to fix the export for the mill so transferred,

the Central Government may, by notification in the Official Gazette, fix the export quota in respect of the mill or group of mills, as the case may be, to be such quantity as in its opinion is reasonable, having regard to the capacity of the mill or group of mills, the export quota fixed for mills of a similar description and to the other circumstances of the case.

(4) The export quota fixed for any mill or group of mills for any year may be revised at any time during that year if the Central Government is of opinion that due to increased production or, to unforeseen causes adversely affecting production or for any other reason it is necessary

to increase or diminish the export quota for that year.

4. Levy of additional excise duty on cotton fabrics.—(1) Where the quantity of cotton fabrics exported by any mill or group of mills in any year (whether the cotton fabrics were manufactured during that year or at any time previous thereto) falls short of the export quota for that year by any quantity (hereinafter referred to as the said quantity), there shall be levied and collected on so much of the cotton fabrics issued by the said mill or group of mills during that year for consumption in India as is equal to the said quantity a duty of excise at the rates applicable thereto as specified in the Schedule.

(2) The duty of excise referred to in sub-section (1) shall be in addition to the duty of excise chargeable on cotton fabrics under any other law for the time being in force and shall be paid by the owner of the mill or group of mills concerned to such authority as may be specified in the notice demanding payment of the duty and within such period, not exceeding ninety days, as may be specified in such notice.

(3) If any such owner does not pay the whole or any part of the duty payable by him within the period referred to in sub-section (2), he shall be liable to pay in respect of every period of thirty days or part thereof during which the default continues a penalty which may extend to ten per cent of the duty outstanding from time to time, the penalty being adjudged in the same manner as the penalty to which a person is liable under the rules made under the Central Excises and Salt Act, 1944 (1 of 1944), is adjudged.

(4) The provisions of the Central Excises and Salt Act, 1944 (1 of 1944), and the rules made thereunder, including those relating to refunds and exemptions from duty, shall, so far as may be, apply in relation to the levy and collection of the duty of excise or any other sum referred to in this section as they apply in relation to the levy and collection of the duty on cotton fabrics or other sums of money payable to the Central Government under that Act or the rules made thereunder.

5. Delegation of powers.—The Central Government may, by notification in the Official Gazette, direct that any power conferred on it by this Act shall, subject to such conditions, if any, as may be specified in the direction, be exercisable also by such officer or authority subordinate to the Central Government as may be specified in the direction.

6. Power to make rules.—(1) The Central Government, by notification in the Official Gazette, make rules for carrying out the purposes of this Act, including, in particular, the submission by mills to such authority as may be specified in this behalf of returns or other information relating to the manufacture or issue of cotton fabrics.

(2) All rules made under this section shall be laid for not less than thirty days before each House of Parliament, as soon as may be, after they are made, and shall be subject to such modifications as Parliament may make during the session in which they are so laid or the session immediately following.

THE SCHEDULE (See section 4 (1))

Rate of duty

The duty leviable under section 4 shall be—

- (a) where the said quantity does not exceed 5 per cent of the export square yard per quota.
- (b) where the said quantity exceeds 5 per cent. of the export quota but does not exceed 10 per cent. thereof:
 - (i) on the quantity which does not exceed 5 per cent. square yard of the export quota.
 - (ii) on the balance Nine naye paise per square yard.
- (c) where the said quantity exceeds 10 per cent. of the export quota.

Rate of duty

(i) on the quantity which does not exceed 5 per cent. of the square yard.	Six <i>naye paise</i> per export quota.
(ii) on the quantity which exceeds 5 per cent. of the per square yard.	Nine <i>naye paise</i> export quota but does not exceed 10 per cent. thereof.
(iii) on the balance	Twelve <i>naye paise</i> per square yard.

Assented to on 17-9-1957

THE INDIAN SUCCESSION (AMENDMENT)

ACT, 1957

(Act No. 34 of 1957)

AN

ACT

further to amend the Indian Succession Act, 1925.

Short title.—Be it enacted by Parliament in the Eighth Year of the Republic of India as follows:—

1. Substitution of new section for section 382.—This Act may be called the Indian Succession (Amendment) Act, 1957.

2. Effect of certificate granted or extended by Indian representative in foreign State and in certain other cases.—For section 382 of the Indian Succession Act, 1925 (39 of 1925) the following section shall be substituted, namely:—

“382. Where a certificate in the form, as nearly as circumstances admit, of Schedule VIII—

- (a) has been granted to a resident within a foreign State by an Indian representative accredited to that State, or
- (b) has been granted before the commencement of the Part B States (Laws) Act, 1951 (3 of 1951) to a resident within any Part B State by a district judge of that State or has been extended by him in such form, or
- (c) has been granted after the commencement of the Part B States (Laws) Act, 1951 to a resident within the State of Jammu and Kashmir by the district judge of that State or has been extended by him in such form,

the certificate shall, when stamped in accordance with the provisions of the Court-fees Act, 1870 (7 of 1870), with respect to certificates under this Part, have the same effect in India as a certificate granted or extended under this Part”.

Assented to on 17-9-1957

THE INSURANCE (AMENDMENT) ACT, 1957

(Act No. 35 of 1957)

AN

ACT

further to amend the Insurance Act, 1938

Be it enacted by Parliament in the Eighth Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Insurance (Amendment) Act, 1957.

(2) It shall be deemed to have come into force on the 1st day of September, 1957.

2. Amendment of section 2.—In section 2 of the Insurance Act, 1938 (4 of 1938), (hereinafter referred to as the principal Act), in clause (10), the words “being an individual” shall be omitted.

3. Amendment of section 42.—In section 42 of the principal Act—

(i) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) The Controller or an officer authorised by him in this behalf shall, in the prescribed manner and on payment of the prescribed fee which shall not be more than ten rupees, issue to any person making an application in the prescribed manner a licence to act as an insurance agent for the purpose of soliciting or procuring insurance business:

Provided that—

(a) in the case of an individual, he does not suffer from any of the disqualifications mentioned in sub-section (4), and

(b) in the case of a company or firm, any of its directors or partners does not suffer from any of the said disqualifications, and the company or firm was immediately before the 1st day of August, 1957, holding a certificate issued under section 42A entitling it to act as a principal agent for the purpose of procuring insurance business:

Provided further that in the case of a company or firm, the licence under this sub-section shall be issued only for the purpose of soliciting or procuring general insurance business.”;

(ii) in sub-section (3), for the words, letters, figure and brackets “if the applicant does not suffer from any of the disqualifications mentioned in items (b), (c) and (d) of sub-section (4)”, the following shall be substituted, namely:—“if the applicant, being an individual does not, or being a company or firm any of its directors or partners does not, suffer from any of the disqualifications mentioned in clauses (b), (c) and (d) of sub-section (4)”;

(iii) for sub-section (5), the following sub-section shall be substituted, namely:—

“(5) If it be found that an insurance agent being an individual is, or being a company or firm contains a director or partner who is, suffering from any of the disqualifications mentioned in sub-section (4), then, without prejudice to any other penalty to which he may be liable, the Controller shall, and if the insurance agent has knowingly contravened any of the provisions of this Act may, cancel the licence issued to the agent under this section.”;

(iv) after sub-section (6), the following sub-sections shall be inserted, namely:—

“(7) Any person who acts as an insurance agent without holding a licence issued under this section to act as such shall be punishable with fine which may extend to fifty rupees, and any insurer or any person acting on behalf of an insurer, who appoints as an insurance agent any person not licensed to act as such or transacts any insurance business in India through any such person, shall be punishable with fine which may extend to one hundred rupees.

(8) Where the person contravening sub-section (7) is a company or a firm, then, without prejudice to any other proceedings which may be taken against the company or firm, every director, manager, secretary or other officer of the company, and every partner of the firm who is knowingly a party to such contravention shall be punishable with fine which may extend to fifty rupees.”.

4. Amendment of section 43.—In section 43 of the principal Act, sub-sections (2) and (3) shall be omitted.

5. Substitution of new section for section 118.—For section 118 of the principal Act, the following section shall be substituted, namely:—

118. Exemptions.—Nothing in this Act shall apply—

(a) to any trade union registered under the Indian Trade Unions Act, 1926 (16 of 1926); or

(b) to any provident fund to which the provisions of the Provident Funds Act, 1925 (19 of 1925), apply; or

(c) if the Central Government so orders in any case, and to such extent or subject to such conditions or modifications as may be specified in the order, to any insurance business carried on by the Central Government or a State Government or a Government company as defined in section 617 of the Companies Act, 1956 (1 of 1956); or

(d) if the Controller so orders in any case, and to such extent or subject to such conditions or modifications as may be specified in the order, to—

(i) any approved superannuation fund as defined in clause (a) of section 58N of the

Indian Income-tax Act, 1922 (11 of 1922);
or
(ii) any fund in existence and officially recognised by the Central Government before the 27th day of January, 1937, maintained by or on behalf of Government servants or Government pensioners for the mutual benefit of contributors to the fund and of their dependants; or
(iii) any mutual or provident insurance society composed wholly of Government servants or of railway servants which has been exempted from any or all of the provisions of the Provident Insurance Societies Act, 1912 (5 of 1912)."

Assented to on 17-9-1957

THE REPEALING AND AMENDING ACT, 1957
(No. 36 of 1957)

AN
ACT

to repeal certain enactments and to amend certain other enactments.

Be it enacted by Parliament in the Eighth Year of the Republic of India as follows:—

1. Short title.—This Act may be called the Repealing and Amending Act, 1957.

2. Repeal of certain enactments.—The enactments specified in the First Schedule are hereby repealed to the extent mentioned in the fourth column thereof.

3. Amendment of certain enactments.—The enactments specified in the Second Schedule are hereby amended to the extent and in the manner mentioned in the fourth column thereof.

4. Savings.—The repeal by this Act of any enactment shall not affect any other enactment in which the repealed enactment has been applied, incorporated or referred to; and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred, or any remedy or proceeding in respect thereof or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, or recognised or derived by, in or from any enactment hereby repealed;

nor shall the repeal by this Act of any enactment revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

THE FIRST SCHEDULE
REPEALS
(See section 2)

Year	No.	Short title	Extent of repeal		
				1	2
CENTRAL ACTS					
1848	15	The Supreme Courts' Officers Trading Act, 1848.	The whole.	1894	15
1864	8	The Comptoir d' Escompte de Paris Act, 1864.	The whole.	1926	20
1867	9	The Comptoir d' Escompte de Paris Act, 1867.	The whole.	1932	13
1876	9	The Native Coinage Act, 1876	The whole.	1937	24
1890	7	The Comptoir National d' Escompte de Paris Act, 1890.	The whole.	1938	4

1	2	3	4
1894	15	The Engineers' Certificates Validation Act, 1894.	The whole.
1926	20	The Cotton Industry (Statistics) Act, 1926.	The whole.
1932	13	The Sugar Industry (Protection) Act, 1932.	The whole.
1937	24	The Rules and Regulations Continuance Act, 1937.	The whole.
1938	4	The Insurance Act, 1938	Sections 121 to 123. The whole.
1939	23	The Indian Soft Coke Cess Committee (Reconstitution and Incorporation) Act, 1939.	
1941	1	The Insurance Deposits (Temporary Reduction) Act, 1941.	The whole.
1946	17	The Protective Duties Act, 1946.	The whole.
1946	24	The Essential Supplies (Temporary Powers) Act, 1946.	The whole.
1947	9	The Sugar (Temporary Excise Duty) Act, 1947.	The whole.
1947	12	The Railways (Transport of Goods) Act, 1947.	The whole.
1947	39	The Press (Special Powers) Act, 1947.	The whole.
1948	3	The Armed Forces (Special Powers) Act, 1947.	The whole.
1948	37	The Census Act, 1948	Section 2.
1948	67	The Indian Tariff (Amendment) Act, 1948.	The whole.
1949	10	The Banking Companies Act, 1949.	Section 56 and the Second Schedule.
1949	60	The Delhi Premises (Requisition and Eviction) Amendment and Validation Act, 1949.	The whole.
1950	1	The Rehabilitation Finance Administration (Amendment) Act, 1950.	The whole.
1950	2	The Patents and Designs (Extension of Time) Act, 1950.	The whole.
1950	3	The Insolvency Law (Amendment) Act, 1950.	The whole.
1950	5	The Indian Tariff (Amendment) Act, 1950.	The whole.
1950	6	The Imports and Exports (Control) Amendment Act, 1950.	The whole.
1950	7	The High Courts (Seals) Act, 1950.	Section 3.
1950	8	The Control of Shipping (Amendment) Act, 1950.	The whole.
1950	10	The Immigrants (Expulsion from Assam) Act, 1950.	Section 7.
1950	11	The Indian Railways (Amendment) Act, 1950.	The whole.
1950	14	The Criminal Law Amendment Act, 1950.	The whole.
1950	16	The Prevention of Corruption (Amendment) Act, 1950.	The whole.
1950	20	The Banking Companies (Amendment) Act, 1950.	The whole.
1950	21	The Indian Tariff (Second Amendment) Act, 1950.	The whole.
1950	22	The Capital Issues (Continuance of Control) Amendment Act, 1950.	The whole.
1950	26	The Drugs (Control) Act, 1950.	Section 20.
1950	28	The Sholapur Spinning and Weaving Company (Emergency Provisions) Act, 1950.	The whole.

1	2	3	4	1	2	3	4
CENTRAL ACTS—contd.							
1950	29	The Transfer of Prisoners Act, 1950	Section 4.	1951	17	The Coal Mines Safety (Stowing) Amendment Act, 1951.	The whole.
1950	32	The Indian Patents and Designs (Amendment) Act, 1950.	The whole.	1951	19	The Code of Civil Procedure (Second Amendment) Act, 1951.	The whole.
1950	34	The Foreign Exchange Regulation (Amendment) Act, 1950.	The whole.	1951	20	The Indian Tariff (Second Amendment) Act, 1951.	The whole.
1950	35	The Repealing and Amending Act, 1950.	The whole.	1951	21	The Coal Mines Provident Fund and Bonus Schemes (Amendment) Act, 1951.	The whole.
1950	36	The Nawab Salar Jung Bahadur (Administration of Assets) Act, 1950.	Section 11.	1951	22	The Administration of Evacuee Property (Amendment) Act, 1951.	The whole.
1950	37	The Indian Tariff (Third Amendment) Act, 1950.	The whole.	1951	24	The Codes of Civil and Criminal Procedure (Amendment) Act, 1951.	The whole.
1950	38	The Inland Steam-vessel (Amendment) Act, 1950.	The whole.	1951	26	The Inland Steam-vessels (Amendment) Act, 1951.	The whole.
1950	40	The Army and Air Force (Disposal of Private Property) Act, 1950.	Section 17.	1951	27	The Representation of the People (Amendment) Act, 1951.	The whole.
1950	45	The Air Force Act, 1950	Section 192	1951	28	The Tax on Newspapers (Sales and Advertisements) Repeal Act, 1951.	The whole.
1950	46	The Army Act, 1950	Section 194 and the Schedule.	1951	31	The Hyderabad Public Companies (Limitation of Dividends) Repealing Act, 1951.	The whole.
1950	47	The Insurance (Amendment) Act, 1950.	The whole.	1951	32	The Reserve Bank of India (Amendment) Act, 1951.	The whole.
1950	51	The Census (Amendment) Act, 1950.	The whole.	1951	34	The Assam Rifles (Amendment) Act, 1951.	The whole.
1950	53	The Cantonment Laws (Extension and Amendment) Act, 1950.	The whole.	1951	35	The Port Trusts and Ports (Amendment) Act, 1951.	The whole.
1950	54	The Finance Laws (Amendment) Act, 1950.	The whole.	1951	36	The Delhi Laws (Amendment) Act, 1951.	The whole.
1950	56	The Minimum Wages (Amendment) Act, 1950.	The whole.	1951	38	The Indian Boilers (Amendment) Act, 1951.	The whole.
1950	57	The Naval Forces (Miscellaneous Provisions) Act, 1950.	Section 5.	1951	40	The Industrial Disputes (Amendment and Temporary Provisions) Act, 1951.	Sections 3 to 6.
1950	58	The Dentists (Amendment) Act, 1950.	The whole.	1951	43	The Representation of the People Act, 1951.	Sections 138 and 171.
1950	59	The Salaries of Ministers (Amendment) Act, 1950.	The whole.	1951	44	The Opium and Revenue Laws (Extension of Application) Amendment Act, 1951.	The whole.
1950	64	The Road Transport Corporations Act, 1950.	Section 48.	1951	45	The Sea Customs and the Central Excise and Salt (Amendment) Act, 1951.	The whole.
1950	66	The Administration of Evacuee Property (Amendment) Act, 1950.	The whole.	1951	48	The Employment of Children (Amendment) Act, 1951.	The whole.
1950	68	The Displaced Persons (Institution of Suits and Legal Proceedings) Amendment Act, 1950.	The whole.	1951	53	The Employees' State Insurance (Amendment) Act, 1951.	The whole.
1950	69	The Indian Tariff (Fourth Amendment) Act, 1950.	The whole.	1951	54	The Companies (Donations to National Funds) Act, 1951.	Section 4.
1950	70	The Supply and Prices of Goods Act, 1950.	The whole.	1951	55	The Benares Hindu University (Amendment) Act, 1951.	The whole.
1950	73	The Representation of the People (Amendment) Act, 1950.	The whole.	1951	56	The Press (Objectionable Matter) Act, 1951.	The whole.
1950	75	The Indian Nursing Council (Amendment) Act, 1950.	The whole.	1951	62	The Aligarh Muslim University (Amendment) Act, 1951.	The whole.
1950	76	The State Railway Provident Fund (Temporary Provisions) Act, 1950.	The whole.	1951	65	The Industries (Development and Regulation) Act, 1951.	Section 32.
1950	78	The Khaddar (Protection of Name) Act, 1950.	Section 3.	1951	67	The Representation of the People (Second Amendment) Act, 1951.	The whole.
1950	80	The Coal Mines Provident Fund and Bonus Schemes (Amendment) Act, 1950.	The whole.	1952	2	The Prevention of Corruption (Amendment) Act, 1952.	The whole.
1951	5	The Employers' Liability (Amendment) Act, 1951.	The whole.	1952	3	The Indian Explosives (Amendment) Act, 1952.	The whole.
1951	11	The Taxation on Income (Investigation Commission) Amendment Act, 1951.	The whole.	1952	4	The Madras Port Trust (Amendment) Act, 1952.	The whole.
1951	13	The Indian Tariff (Amendment) Act, 1951.	The whole.	1952	5	The Delhi University (Amendment) Act, 1952.	The whole.
1951	16	The Minimum Wages (Amendment) Act, 1951.	The whole.				

1	2	3	4	1	2	3	4
CENTRAL ACT—contd.							
1952	6	The Capital Issues (Continuance of Control) Amendment Act, 1952.	The whole.	1952	59	The Prevention of Corruption (Second Amendment) Act, 1952.	The whole.
1952	7	The Abducted Persons (Recovery and Restoration) Amendment Act, 1952.	The whole.	1952	62	The Reserve and Auxiliary Air Forces Act, 1952.	Sections 35 and 36.
1952	8	The Foreign Exchange Regulation (Amendment) Act, 1952.	The whole.	1952	63	The State Armed Police Forces (Extension of Laws) Act, 1952.	Section 5.
1952	9	The Indian Independence Pakistan Court (Pending Proceedings) Act, 1952.	Section 5.	1952	64	The Code of Criminal Procedure (Second Amendment) Act, 1952.	The whole.
1952	10	The Uttar Pradesh Cantonments (Control of Rent and Eviction) Act, 1952.	Section 24.	1952	66	The Indian Tariff (Fourth Amendment) Act, 1952.	The whole.
1952	11	The Bombay Port Trust (Amendment) Act, 1952.	The whole.	1952	67	The Sugar (Temporary Additional Excise Duty) Act, 1952.	The whole.
1952	12	The Coal Mines (Conservation and Safety) Act, 1952.	Section 19.	1952	68	The Indian Oilseeds Committee (Amendment) Act, 1952.	The whole.
1952	17	The Control of Shipping (Amendment) Act, 1952.	The whole.	1952	69	The Indian Coconut Committee (Amendment) Act, 1952.	The whole.
1952	18	The Industrial Disputes (Amendment) Act, 1952.	The whole.	1952	70	The Indian Patents and Designs (Amendment) Act, 1952.	The whole.
1952	19	The Employees' Provident Funds Act, 1952.	Section 20.	1952	71	The Code of Civil Procedure (Amendment) Act, 1952.	The whole.
1952	20	The Inflammable Substances Act, 1952.	Section 7.	1952	73	The Indian Power Alcohol (Amendment) Act, 1952.	The whole.
1952	22	The Bombay Coasting-vessels (Amendment) Act, 1952.	The whole.	1952	77	The Abducted Persons (Recovery and Restoration) Amendment Act, 1952.	The whole.
1952	23	The Code of Criminal Procedure (Amendment) Act, 1952.	The whole.	1952	78	The Industrial Finance Corporation (Amendment) Act, 1952.	The whole.
1952	24	The Criminal Tribes Laws (Repeal) Act, 1952.	The whole.	1952	79	The Iron and Steel Companies Amalgamation Act, 1952.	Section 15.
1952	25	The Indian Boiles (Amendment) Act, 1952.	The whole.	1953	2	The Indian Tariff (Amendment) Act, 1953.	The whole.
1952	26	The Delhi Special Police Establishment (Amendment) Act, 1952.	The whole.	1953	10	The Hyderabad Coinage and Paper Currency (Miscellaneous Provisions) Act, 1953.	The whole.
1952	27	The Indian Tariff (Amendment) Act, 1952.	The whole.	1953	15	The Central Excises and Salt (Amendment) Act, 1953.	The whole.
1952	32	The Contempt of Courts Act, 1952.	Section 6 and the Schedule.	1953	18	The Indian Lighthouse (Amendment) Act, 1953.	The whole.
1952	33	The Territorial Army (Amendment) Act, 1952.	The whole.	1953	19	The Cinematograph (Amendment) Act, 1953.	The whole.
1952	35	The Mines Act, 1952.	Section 88.	1953	22	The Patiala and East Punjab States Union Legislature (Delegation of Powers) Act, 1953.	The whole.
1952	39	The Saurashtra (Abolition of Local Sea Customs Duties and Imposition of) Port Development Levy Repealing Act, 1952.	The whole.	1953	24	The Delhi Road Transport Authority (Amendment) Act, 1953.	The whole.
1952	41	The Calcutta Port (Amendment) Act, 1952.	The whole.	1953	26	The Industries (Development and Regulation) Amendment Act, 1953.	The whole.
1952	42	The Indian Tariff (Second Amendment) Act, 1952.	The whole.	1953	31	The Central Silk Board (Amendment) Act, 1953.	The whole.
1952	45	The Indian Tariff (Third Amendment) Act, 1952.	The Whole.	1953	32	The Collection of Statistics Act, 1953.	Section 15.
1952	46	The Criminal Law (Amendment) Act, 1952.	Sections 2, 3, 4 and 5.	1953	35	The Sea Customs (Amendment) Act, 1953.	The whole.
1952	47	The Maintenance Orders Enforcement (Amendment) Act, 1952.	The whole.	1953	36	The Rehabilitation Finance Administration (Amendment) Act, 1953.	The whole.
1952	48	The Repealing and Amending Act, 1952.	The whole.	1953	37	The Employees' Provident Funds (Amendment) Act, 1953.	The whole.
1952	50	The Rubber (Production and Marketing) Amendment Act, 1952.	The whole.	1953	39	The Dhoties (Additional Excise Duty) Act, 1953.	Section 6.
1952	53	The Notaries Act, 1952.	Section 16.	1953	40	The Live-stock Importation (Amendment) Act, 1953.	The whole.
1952	55	The Indian Posts (Amendment) Act, 1952.	The whole.	1953	42	The Repealing and Amending Act, 1953.	The whole.
1952	56	The Central Silk Board (Amendment) Act, 1952.	The whole.				
1952	57	The National Cadet Corps (Amendment) Act, 1952.	The whole.				
1952	58	The Salaries and Allowances of Ministers Act, 1952.	Section 13.				

1	2	3	4	1	2	3	4		
CENTRAL ACTS—<i>contd.</i>									
1953	43	The Industrial Disputes (Amendment) Act, 1953.	The whole.	1944	2	The Cotton Cloth and Yarn (Contracts) Ordinance, 1944.	The whole.		
1953	46	The Forward Contracts (Regulation Amendment) Act, 1953.	The whole.	1944	32	The Bombay Explosion (Compensation) Ordinance 1944.	The whole.		
1953	47	The Indian Tariff (Second Amendment) Act, 1953.	The whole.	1944	37	The Civilian Personnel (War Department) Transfer Ordinance, 1944.	The whole.		
1953	48	The Indian Tariff (Third Amendment) Act, 1953.	The whole.	1944	45	The Income-tax and Excess Profits Tax (validity of Notices) Ordinance, 1944.	The whole.		
1953	52	The Banking Companies (Amendment) Act, 1953.	The whole.	1945	5	The Canteen Stores (Exemption From Local Taxation) Ordinance, 1945.	The whole.		
1953	53	The Telegraph Wires (Unlawful Possession) Amendment Act, 1953.	The whole.	1945	23	The Present War (Definition) Ordinance, 1945.	The whole.		
1953	54	The Reserve Bank of India (Amendment and Miscellaneous Provisions) Act, 1953.	Sections 2 to 8.	1945	29	The War Risks (Factories) Insurance (Termination) Ordinance, 1945.	The whole.		
1953	55	The Indian Patents and Designs (Amendment) Act, 1953.	The whole.	1945	33	The Limitation (War Conditions) Ordinance, 1945.	The whole.		
ORDINANCE MADE BY THE GOVERNOR-GENERAL									
1940	9	The War Risk (Goods) Insurance Ordinance, 1940.	The whole.	1945	46	The Pensions Appeal Tribunals (Powers) Ordinance, 1945.	The whole.		
1940	10	The Indian Forces (Transfer) Ordinance, 1940.	The whole.	1946	5	The National Service (European British Subjects) Termination of Calling-up Ordinance, 1946.	The whole.		
1941	5	The State Prisoners (Detention of Lunatics) Ordinance, 1941.	The whole.	REGULATIONS					
1942	3	The Penalties (Enhancement) Ordinance, 1942.	The whole.	1806	11	The Bengal Troops Transport and Travellers' Assistance Regulation, 1806	The whole.		
1942	12	The War Risks (Factories) Insurance Ordinance, 1942.	The whole.	1825	6	The Bengal Troops Transport Regulation, 1825.	The whole.		
1943	18	The Martial Law (Indemnity) Ordinance, 1943.	The whole.	1948	1	The Indian Tea Control (Amendment) Darjeeling District Regulation, 1948.	The whole.		
1943	19	The Special Criminal Court (Repeal) Ordinance, 1943.	The whole.						
1943	29	The Criminal Law Amendment Ordinance, 1943.	The whole.						

THE SECOND SCHEDULE**(AMENDMENTS)***(See section 3)*

Year 1	No. 2	Short title 3	Amendments 4
CENTRAL ACTS			
1860	45	The Indian Penal Code.	<ul style="list-style-type: none"> (i) In section 4— <ul style="list-style-type: none"> (a) for the word “Illustrations”, the word “Illustration” shall be substituted; (b) in the Illustration, the brackets and letter “(a)” at the commencement shall be omitted. (ii) In sub-section (2) of section 53A for the figures “1954”, the figures “1955” shall be substituted. (iii) In section 121— <ul style="list-style-type: none"> (a) for the word “Illustrations”, the word “Illustration” shall be substituted; (b) in the Illustration, the brackets and letter “(a)” at the commencement shall be omitted. (iv) In the third paragraph of section 222 and the fourth paragraph of section 225, the words, “or to” occurring after the words “imprisonment for life” shall be omitted.
1881	26	The Negotiable Instruments Act, 1881.	<ul style="list-style-type: none"> In section 11, for the words “a State” in both places where they occur, the word “India” shall be substituted.
1898	5	The Code of Criminal Procedure, 1898.	<ul style="list-style-type: none"> (i) In sub-section (3) of section 10, the figures, word and brackets “407, sub-section (2)” shall be omitted. (ii) In sub-section (3) of section 106, the words and figures “including a Court hearing appeals under section 407” shall be omitted. (iii) In sub-section (12) of section 251A, after the words “pass sentence upon”, the word “him” shall be inserted.

CENTRAL ACTS—*contd.*

1912	4	The Indian Lunacy Act, 1912	(iv) In sub-section (2) of section 339A, the words "with the aid of the assessors" shall be omitted.
			(v) In the table in sub-section (1) of section 345, under the second column, the figures "490" and "492" occurring against the entry "Criminal breach of contract of service" shall be omitted.
			(vi) In the proviso to sub-section (6) of section 401, the words "or whipping" shall be omitted.
			(vii) In sub-section (1) of section 487 for the words and figures "sections 480 and 485", the words, figures and letter "sections 480, 485 and 485A", shall be omitted.
			(viii) Sub-section (3) of section 491 shall be substituted.
			(ix) In Schedule II, in the entry relating to section 165, in column 7, for the words and figure "Simple imprisonment for 2 years", the words and figure "Imprisonment of either description for 3 years" shall be substituted.
1923	8	The Workmen's Compensation Act, 1923.	In section 98, for the words "in the exercise of jurisdiction conferred by Government or the Central Government or the Crown Representative or by the law of Burma", the words "established or continued by the Central Government" shall be substituted.
1936	3	The Parsi Marriage and Divorce Act, 1936.	In sub-section (1) of section 35, the word "or" occurring after the word "compensation" shall be omitted.
1948	12	The Rehabilitation Finance Administration Act, 1948.	In section 51, for the words "that section", the words "that article" shall be substituted.
1948	16	The Dentists Act, 1948.	In sub-section (2) of section 13, the words "or a State" shall be omitted.
1949	46	The Banking Companies (Legal Practitioners' Clients' Accounts) Act, 1949.	In clause (a) of sub-section (2) of section 34, for the figures "1954", the figures "1955" shall be substituted.
1951	3	The Part B States (Laws) Act, 1951.	In clause (a), of section 2, for the words "Imperial Bank of India", the words "State Bank of India" shall be substituted.
1951	65	The Industries (Development and Regulation) Act, 1951.	In the Schedule— (i) the direction relating to section 75B of the Negotiable Instruments Act, 1881, shall be omitted;
1952	36	The Indian Standards Institution (Certification Marks) Act, 1952.	(ii) the entries relating to the Protective Duties Act, 1946, shall be omitted.
1952	37	The Cinematograph Act, 1952.	In sub-section (4) of section 18B, for the figures "18", the figures and letter "18A" shall be substituted.
1953	34	The State Duty Act, 1953.	In sub-section (1) of section 10, the words "by or" shall be omitted.
1953	45	The Coir Industry Act, 1953.	In section 6, at the end of clause (b), the word "or" shall be inserted.
1955	26	The Code of Criminal Procedure (Amendment) Act, 1955.	In sub-section (4) of section 19, for the figure "16", the figure "17" shall be substituted.
			In sub-section (1) of section 11, the words "or fails to act" shall be omitted.
			(i) Section 74 shall be omitted.
			(ii) For clause (b) of section 115, the following shall be substituted, namely:—
			“(b) in Form XXXIII, the words "ASSESSOR OR" in the heading shall be omitted; and for the words and brackets "an Assessor (or a Juror)", the words "a juror" shall be substituted.”
			(iii) In the Schedule, under the heading "C. AMENDMENT TO THE INDIAN LIMITATION ACT, 1908", for the word "Third", the word "Second" shall be substituted.
1956	1	The Companies Act, 1956	(i) In section 258, the brackets and figure "(1)" occurring before the words "Subject to the provisions of" shall be omitted.
			(ii) In section 605— (a) before the words "No person shall issue", the brackets and figures "(1)" shall be inserted.
			(b) In sub-section (2), for the word "contractor" the word "contract" shall be substituted.
1956	28	The Agricultural Produce	(i) In sub-section (2) of section 40, for the word and

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CENTRAL ACTS—*concl.*

			(Development and Warehousing) Corporations Act, 1956.	figures "the Indian Companies Act, 1913", the words and figures "the Companies Act, 1956" shall be substituted.
		1		(ii) In sub-section (2) of section 42, for the words, brackets and figures "under sub-section (1) of section 144, of the Indian Companies Act, 1913", the words and figures "under section 226 of the Companies Act, 1956" shall be substituted.
1956	31	The Life Insurance Corporation Act, 1956.	In sub-section (2) of section 11, for the words "vested in it" the words "vested in the Corporation" shall be substituted.	
1956	33	The Inter-State Water Disputes Act, 1956.	In section 8, for the figures "1955" the figures "1956" shall be substituted.	
1956	35	The Indian Lac Cess (Amendment) Act, 1956.	In section 5, for the word and figure "section 4", the word and figure "section 3" shall be substituted.	
1956	61	The Khadi and Village Industries Commission Act, 1956.	In clause (a) of section 2, for the word and figure "section 9", the word and figure "section 10" shall be substituted.	
1956	62	The Jammu and Kashmir (Extension of Laws) Act, 1956.	In the Schedule, in the directions relating to the Government Premises (Eviction) Act, 1950 (27 of 1950), the following amendments shall be made, and shall be deemed to have been made with effect on and from the 25th September, 1956, namely:— (i) for the words "Government premises" wherever they occur, the words "public premises" shall be substituted; (ii) In the direction relating to section 2— (a) the words "or land" wherever they occur, shall be omitted; (b) for the words "belonging to any municipality in Delhi or any land belonging to the Improvement Trust, Delhi, whether such land is in the possession of, or leased out by, the Improvement Trust", the word "vested in the Delhi Improvement Trust or a local authority in that territory, whether such premises are in possession of, or have been leased out by, the Trust or local authority, as the case may be" shall be substituted.	

**भाग 7—भारतीय निर्वाचन-ब्रायोग (Election Commission of India) की वैधानिक अधिसूचनाएँ
तथा अन्य निर्वाचन सम्बन्धी अधिसूचनाएँ ।**

शून्य

अनुपूरक
(देखिये पृष्ठ 140 से 143)

DIRECTORATE OF ECONOMICS AND STATISTICS

BULLETIN OF AVERAGE WHOLESALE PRICES IN HIMACHAL PRADESH

No. DES. 117-89/56-XV

Simla, Wednesday, the 29th January, 1958

No. 3. C.D.

All prices in rupees per standard maund of 82-2/7 lbs. (equivalent to 3,200 tolas)

Commodity	Centre	Prices on		Commodity	Centre	Prices on						
		10-1-58 2	17-1-58 3			10-1-58 2	17-1-58 3					
		Rs.	Rs.			Rs.	Rs.					
A. FOOD GRAINS:												
1. WHEAT (Ordinary)												
Per Maund—												
Kasumti	..	N.T.	N.T.	Rampur	..	16.50	16.50					
Theog	..	N.R.	N.R.	Mandi	..	13.00	12.50					
Rampur	..	21.00	20.50	Nahan	..	11.50	11.50					
Solan	..	15.00	15.00	Paonta	..	N.T.	11.00					
Chamba	..	N.T.	N.T.	Average	..	13.50*	13.42					
Chowari	..	20.00	N.R.	B. FOOD GRAIN PRODUCTS AND PULSES:								
Nahan	..	16.00	16.00	7. WHEAT ATTA (Water turbine made)								
Paonta	..	15.50	15.00	Per Maund—	Chamba							
Mandi	..	16.50	16.50	Rampur	..	20.00	20.00					
Jogindernagar	..	N.R.	17.00	Mandi	..	23.00	23.00					
Bilaspur	..	N.R.	16.00	Nahan	..	19.00	19.00					
Average	..	16.99*	16.87*	Bilaspur	..	17.50	17.50					
2. PADDY (Medium)												
Per Maund—	Chamba											
Rampur	..	17.00	17.00	Kasumti	..	20.00	20.00					
Nahan	..	12.00	12.00	Rampur	..	23.00	23.00					
Paonta	..	N.T.	12.50	Mandi	..	19.00	19.00					
Rainka	..	N.T.	N.T.	Nahan	..	17.50	17.50					
Chamba	..	N.T.	N.T.	Bilaspur	..	17.50	17.50					
Chowari	..	10.00	N.R.	Average	..	19.41	19.41					
Mandi	..	N.T.	N.T.	8. GRAM DAL Per Maund—								
Sundernagar	..	N.T.	N.T.	Bilaspur	..	20.00	20.00					
Average	..	12.92*	13.54*	Chamba	..	17.00	20.00					
3. RICE (Coarse)												
Per Maund—	Chowari											
Kasumti	..	N.T.	N.T.	Kasumti	..	N.T.	N.R.					
Theog	..	N.R.	N.R.	Rampur	..	20.00	20.00					
Rampur	..	30.00	30.00	Mandi	..	22.50	22.50					
Nahan	..	21.00	21.50	Nahan	..	17.00	17.00					
Paonta	..	20.00	20.00	Sundernagar	..	14.00	14.00					
Rainka	..	N.T.	N.T.	Average	..	14.50	13.00					
Chamba	..	27.00	28.00	9. MOONG (Whole)								
Mandi	..	22.50	22.50	Per Maund—	Bilaspur							
Sundernagar	..	19.50	16.50	Rampur	..	25.00	25.00					
Average	..	24.23*	24.04*	Chamba	..	24.00	25.00					
4. GRAM (Small and Red Variety) Per Maund—												
Kasumti	..	15.00	15.00	Kasumti	..	27.00	27.00					
Rampur	..	19.00	19.00	Theog	..	N.R.	N.R.					
Nahan	..	11.25	11.25	Rampur	..	30.00	30.00					
Paonta	..	N.T.	13.00	Mandi	..	22.50	22.00					
Chamoa	..	16.00	15.62	Nahan	..	20.50	20.50					
Chowari	..	22.50	N.R.	Paonta	..	23.00	23.00					
Mandi	..	17.00	17.00	Average	..	25.11*	25.17					
Bilaspur	..	12.50	12.50	9A. MOONG DAL (Split & Washed) Per Maund—								
Sundernagar	..	11.00	10.50	Bilaspur	..	35.00	35.00					
Average	..	15.29*	15.41*	Chamba	..	28.00	30.00					
5. BARLEY Per Maund—												
Rampur	..	19.00	19.00	Kasumti	..	35.00	35.00					
Chamba	..	N.T.	N.T.	Theog	..	N.R.	N.R.					
Nahan	..	10.00	10.00	Rampur	..	35.00	35.00					
Mandi	..	14.00	14.00	Mandi	..	25.00	25.00					
Sundernagar	..	10.00	10.00	Nahan	..	21.50	21.00					
Average	..	12.50*	12.50	Average	..	29.43*	29.64					
6. MAIZE (Red) Per Maund—												
Kasumti	..	N.T.	N.T.	10. MASH (Whole) Per Maund—								
Theog	..	N.R.	N.R.	Bilaspur	..	30.00	30.00					

Commodity	Centre	Prices on		Commodity	Centre	Prices on	
		10-1-58	17-1-58			10-1-58	17-1-58
	1	2	3		1	2	3
10A. MASH DAL (Split and Washed) Per Maund—		Rs.	Rs.	Nahan	..	Rs.	Rs.
Bilaspur	..	40.00	40.00	Mandi	..	8.00	13.00
Chamba	..	35.00	35.00	Average	..	20.00	15.00
Kasumpti	..	36.00	36.00			17.00	20.33
Theog	..	N.R.	N.R.				
Mandi	..	30.00	30.00				
Nahan	..	24.00	23.50				
Average	..	32.81*	32.73*				
11. MASURE (Whole) Per Maund—							
Bilaspur	..	N.T.	N.T.				
Chamba	..	24.00	25.00				
Kasumpti	..	N.T.	N.T.				
Rampur	..	18.00	18.00				
Theog	..	N.R.	N.R.				
Mandi	..	N.T.	N.T.				
Nahan	..	18.00	19.00				
Average	..	19.10*	19.39*				
C. VEGETABLES AND SPICES:							
12. POTATOES (Special) Per Maund—							
Sarahan	..	N.R.	N.R.				
Nahan	..	9.00	9.00				
Paonta	..	8.00	8.00				
Mandi	..	8.00	8.00				
Theog	..	N.R.	N.R.				
Kasumpti	..	N.T.	N.T.				
Average	..	9.00*	9.00*				
12A. POTATOES (Phul) Per Maund—							
Sarahan	..	N.R.	N.R.				
Nahan	..	9.00	9.00				
Paonta	..	N.T.	N.T.				
Mandi	..	15.00	14.00				
Theog	..	N.R.	N.R.				
Kasumpti	..	N.T.	N.T.				
Average	..	5.00*	5.10*				
13. ONIONS (Dry) Per Maund—							
Chamba	..	14.00	15.00				
Kasumpti	..	13.00	12.00				
Theog	..	N.R.	N.R.				
Mandi	..	15.00	14.00				
Nahan	..	11.00	11.00				
Paonta	..	12.00	12.00				
Average	..	13.17*	13.00				
14. CHILLIES (Dry Dandicut) Per Maund—							
Kasumpti	..	145.00	145.00				
Rampur	..	150.00	150.00				
Mandi	..	90.00	90.00				
Nahan	..	85.00	85.00				
Average	..	114.25*	114.25				
15. TURMERIC (Haldi) Powdered Per Maund—							
Chamba	..	52.00	60.00				
Kasumpti	..	55.00	55.00				
Mandi	..	50.00	50.00				
Nahan	..	40.00	40.00				
Average	..	49.25	49.25				
16. GINGER (Adrak) Per Maund—							
Chamba		25.00	35.00				
D. PROVISIONS:							
17. GUR (Sort II) Per Maund—							
Kasumpti	..						
Theog	..						
Mandi	..						
Chamba	..						
Nahan	..						
Paonta	..						
Average	..						
18. GHEE (Pure Desi) Per Maund—							
Kasumpti	..						
Mandi	..						
Chamba	..						
Nahan	..						
Bilaspur	..						
Average	..						
19. TOBACCO (Country leaf) Per Maund—							
Theog	..						
Solan	..						
Sarahan	..						
Average	..						
20. SALT (Sambar Salt) Per Maund—							
Kasumpti	..						
Mandi	..						
Chamba	..						
Nahan	..						
Bilaspur	..						
Average	..						
20A. SALT (Rock Salt) Per Maund—							
Mandi	..						
Average	..						
21. EGGS (of hen) Per Dozen—							
Kasumpti	..						
Theog	..						
Mandi	..						
Chamba	..						
Nahan	..						
Bilaspur	..						
Average	..						
22. MILK COW (Unboiled) Per Seer—							
Kasumpti	..						
Theog	..						
Rampur	..						
Mandi	..						
Chamba	..						
Nahan	..						
Bilaspur	..						
Average	..						
23. MEAT (Goat) Per Seer—							
Rampur	..						
Mandi	..						
Chamba	..						
Nahan	..						
Bilaspur	..						
Average	..						

Commodity	Centre	Prices on		Commodity	Centre	Prices on					
		10-1-58	17-1-58			2	3				
		Rs.	Rs.			Rs.	Rs.				
24. TEA (Lipton) Per lb.—				Sundernagar		10.00	10.00				
Rampur	..	N.T.	N.T.	Average	..	9.45	9.62				
Mandi	..	2.75	2.75	31. WHEAT STRAW Per Maund—							
Chamba	..	2.75	2.75	Kasumpti	..	N.T.	N.T.				
Nahan	..	N.T.	N.T.	Mandi	..	N.T.	N.T.				
Bilaspur	..	3.00	3.00	Nahan	..	N.T.	N.T.				
Average	..	2.83	2.83	Average	..	—	—				
E. OILS AND OIL SEEDS:											
25. SARSON SEED (White) Per Maund—				32. PADDY BRAN Per Maund—							
Rampur	..	N.T.	N.T.	Mandi	..	N.T.	2.50				
Mandi	..	35.00	35.00	Paonta	..	2.00	2.00				
Jogindernagar	..	N.R.	32.00	Sundernagar	..	3.00	3.00				
Chamba	..	N.T.	N.T.	Average	..	2.50	2.50				
Nahan	..	26.50	26.50	G. INDUSTRIAL RAW MATERIALS:							
Average	..	31.83*	30.83	33. COW HIDES (Dry Country) Per Maund—							
25A. SARSON SEED (Yellow) Per Maund—				Rampur	..	N.T.	N.T.				
Rampur	..	25.00	24.00	Theog	..	N.R.	N.R.				
Mandi	..	30.00	30.00	Chamba	..	N.T.	N.T.				
Jogindernagar	..	N.R.	30.00	Average	..	—	—				
Chamba	..	28.00	N.T.	34. SHEEP SKINS (Raw) Per lb.—							
Nahan	..	N.T.	N.T.	Rampur	..	N.T.	N.T.				
Average	..	28.08*	27.87	Theog	..	N.R.	N.R.				
26. GROUND NUT (Unshelled) Per Maund—				Chamba	..	N.R.	N.T.				
Rampur	..	32.00	32.00	Nahan	..	N.T.	N.T.				
Mandi	..	20.00	20.00	Bilaspur	..	N.T.	N.T.				
Chamba	..	28.00	30.00	Average	..	—	—				
Nahan	..	N.T.	N.T.	34A. GOAT SKINS (Raw) Per lb.—							
Average	..	26.66*	27.16	Rampur	..	N.T.	N.T.				
27. SARSON OIL (Kohlu extracted) Per Maund—				Theog	..	N.R.	N.R.				
Rampur	..	96.00	90.00	Chamba	..	N.T.	N.T.				
Mandi	..	90.00	85.00	Nahan	..	N.T.	N.T.				
Chamba	..	80.00	80.00	Bilaspur	..	N.T.	N.T.				
Nahan	..	68.00	68.00	Average	..	—	—				
Average	..	85.50	88.25	35. COTTON UNGINNED (Desi) Per Maund—							
F. ANIMAL FEEDS:											
28. COTTON SEEDS (Desi Black) Per Maund—				Kasumpti	..	N.T.	N.T.				
Rampur	..	N.T.	N.T.	Rampur	..	N.T.	N.T.				
Mandi	..	15.00	15.00	Mandi	..	N.T.	N.T.				
Chamba	..	N.T.	N.T.	Nahan	..	N.T.	N.T.				
Nahan	..	14.50	14.50	Bilaspur	..	N.T.	N.T.				
Theog	..	N.R.	N.R.	Average	..	—	—				
Paonta	..	14.00	14.00	36. COTTON GINNED (Desi) Per Maund—							
Bilaspur	..	20.00	20.00	Kasumpti	..	N.T.	N.T.				
Average	..	15.88*	15.88*	Rampur	..	N.T.	N.T.				
29. SARSON CAKE (Kohlu made) Per Maund—				Mandi	..	80.00	70.00				
Kasumpti	..	N.T.	N.T.	Nahan	..	N.T.	N.T.				
Theog	..	N.R.	N.R.	Bilaspur	..	90.00	90.00				
Mandi	..	20.00	20.00	Average	..	80.00	85.00				
Chamba	..	N.T.	N.T.	37. WOOL (Desi) Per Maund—							
Nahan	..	12.00	12.00	Kasumpti	..	N.T.	N.T.				
Paonta	..	13.00	13.00	Theog	..	N.R.	N.R.				
Bilaspur	..	20.00	20.00	Chamba	..	N.T.	200.00				
Average	..	16.62*	16.62*	Mandi	..	N.T.	N.T.				
30. WHEAT BRAN Per Maund—				Average	..	—	200.00				
Kasumpti	..	7.50	7.50	38. TIMBER (Dayar) Per Cubic Foot—							
Mandi	..	10.00	10.00	Mandi	..	9.00	9.00				
Nahan	..	N.T.	N.T.	Jogindernagar	..	N.R.	N.T.				

Commodity Centre 1	Prices on		Commodity Centre 1	Prices on	
	10-1-58 2	17-1-58 3		10-1-58 2	17-1-58 3
	Rs.	Rs.		Rs.	Rs.
38A. TIMBER (Kail)			43. KEROSENE OIL (Elephant Brand) tin of 24 Bottles—		
Per Cubic Foot—			Rampur	..	N.T.
Mandi	..	6.50	Mandi	..	8.75
Jogindernagar	..	N.R.	Chamba	..	9.75
Chamba	..	N.T.	Nahan	..	6.37
Nahan	..	N.T.	Bilaspur	..	8.50
Average	..	6.50	Average	..	8.34
H. MANUFACTURES:			44. CEMENT Per Bag—		
39. COARSE CLOTH			Rampur	..	N.T.
20 Yards Piece—			Mandi	..	8.80
Rampur	..	N.T.	Chamba	..	10.00
Mandi	..	15.00	Nahan	..	7.38
Chamba	..	15.00	Bilaspur	..	7.87
Nahan	..	20.00	Average	..	8.51
Bilaspur	..	14.00			
Average	..	16.00			
39A. POPLIN 20 Yards			45. PAPER FOOLSCAPE (10 lbs.) Per Ream—		
Piece—			Rampur	..	N.T.
Rampur	..	N.T.	Mandi	..	8.50
Mandi	..	40.00	Chamba	..	7.50
Chamba	..	27.00	Nahan	..	7.50
Nahan	..	30.00	Bilaspur	..	N.T.
Bilaspur	..	30.00	Average	..	7.81
Average	..	30.50			
39B. DHOTI Per Pair—			46. WASHING SOAP (Desi) Per Maund—		
Rampur	..	N.T.	Kasumti	..	55.00
Mandi	..	5.00	Theog	..	N.R.
Chamba	..	7.00	Rampur	..	N.T.
Nahan	..	10.00	Mandi	..	40.00
Bilaspur	..	12.00	Chamba	..	50.00
Average	..	8.50	Nahan	..	40.00
			Average	..	44.00
39C. COTTON YARN					
Per 10 lbs.—			I. MISCELLANEOUS:		
Rampur	..	N.T.	47. FIREWOOD Per		
Mandi	..	N.T.	Maund—		
Chamba	..	24.00	Rampur	..	N.T.
Nahan	..	12.00	Mandi	..	2.00
Bilaspur	..	15.00	Chamba	..	2.00
Average	..	17.00	Nahan	..	1.50
			Bilaspur	..	3.00
40. GUNNY BAGS (B-			Average	..	2.19
Twills 2½ lb.) Per 100					
Bags—			48. CHARCOAL Per		
Kasumti	..	N.T.	Maund—		
Rampur	..	125.00	Rampur	..	N.T.
Theog	..	N.R.	Mandi	..	5.00
Mandi	..	100.00	Chamba	..	6.00
Chamba	..	N.T.	Nahan	..	6.00
Nahan	..	137.50	Bilaspur	..	8.00
Paonta	..	N.R.	Average	..	6.12
Sarahan	..	125.00			
Bilaspur	..	126.40*	49. GOLD Per Tola—		
Average	..	126.40*	Rampur	..	N.T.
			Mandi	..	107.25
41. NAILS (Tata) Per			Chamba	..	110.00
Seer—			Average	..	108.62
Rampur	..	N.T.			
Mandi	..	0.75	50. SILVER Per 100 Tolas—		
Chamba	..	N.T.	Rampur	..	N.T.
Nahan	..	0.75	Mandi	..	183.50
Average	..	0.75	Chamba	..	194.00
			Average	..	188.50
42. ROUND IRON					
Per Maund—					
Rampur	..	N.T.			
Mandi	..	54.14			
Chamba	..	N.T.			
Nahan	..	N.T.			
Bilaspur	..	35.00			
Average	..	44.57			